

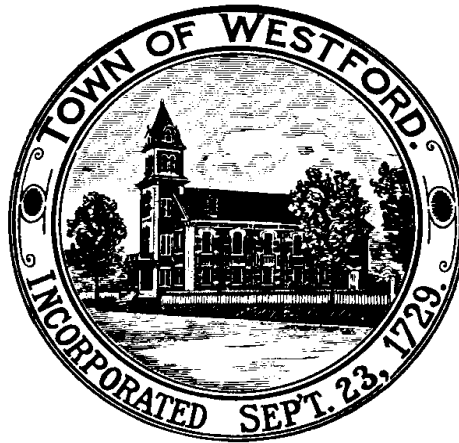
\$113,791,384

Westford Finance Committee

Report and Recommendations

2016 Annual Town Meeting Warrant

**Abbot Elementary School Gym
Saturday, April 2, 2016
10:00 a.m.**



This is your copy. Please bring it to Town Meeting.

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Town Meeting Information

**SATURDAY, April 2, 2016
10:00 A.M.**

**ABBOT ELEMENTARY SCHOOL GYMNASIUM
25 Depot St.**

Why you should come:

Town Meeting is the legislative branch of Westford's government, and all registered Westford voters may attend, speak and vote at our open Town Meeting. Town Meeting has two primary responsibilities: establishing an annual budget by voting to appropriate money for all Town departments, and voting on the Town's local statutes, called bylaws.

If you are a registered voter in Westford by March 11, 2016 you can, and should, participate in Town Meeting. Renters as well as property owners, if registered to vote, may attend and vote at Town Meeting. You must attend in person, however; no absentee voting is allowed. If you are not a registered voter, you are welcome to attend Town Meeting as an observer.

Adjourned Meeting:

If the meeting does not finish on Saturday, the adjourned session will be on Monday, April 4, 2016, at 7 pm in the Abbot School Gym.

Special arrangements or needs:

If you require special accommodations to participate in the meeting, please contact the Town Manager's Office at (978) 692-5500 at least 24 hours in advance.

Seniors:

The Council on Aging offers transportation for seniors. Please call (978) 692-5523 to reserve a spot on the Road Runner to go to Town Meeting.

Lunch:

There will be a break for lunch from 12:30 – 1:15. Sandwiches and salads from Paul's Diner will be available for \$10 in the cafeteria.

Basic Town Meeting Rules:

Free copies of the League of Women Voters of Westford's 18-page "A Guide to Town Meeting in Westford" are available at the Westford Town Clerk's office, Fletcher Library, and the League's web site, www.westford.com/lwv. "Town Meeting Time: A Handbook of Parliamentary Law" can be borrowed from the library. Ellen Harde, Town Moderator, has copies for sale for \$25.

Town Election Date Change Notice:

Westford will hold the Town election on May 3, 2016. The voter registration deadline for town election is April 13, 2016 at 8 p.m.

Finance Committee

Westford's Finance Committee recommends the Town Manager's budget for FY2017 to Annual Town Meeting. As you can read in this report, this year we are proposing a \$106,973,959 operating budget (Article 13). Additional articles bring the total budget to \$113,791,384 as reflected on the cover of this book. This budget funds our Town government – the people and services that protect us, educate our children, plow our roads, maintain our infrastructure, and keep Westford running on a daily basis.

The Finance Committee produces this report to provide Westford residents and Town Meeting voters with recommendations and information on the financial considerations taken to develop our Town's budget.

The Finance Committee thanks the Town and School administrations, departments, employees, boards, and committees for their cooperation and assistance during the past year. We would particularly like to thank Westford's Finance Director Dan O'Donnell and Town Manager Jodi Ross for their enormous assistance with this report and the entire budget process. Special thanks also to Bill Olsen, the School Committee and WPS staff for working so cooperatively and diligently to produce this balanced budget. We would also like to thank John Mangiaratti and Greg Johnson for their work on the warrant section and Christine Collins for her work on the Debt Service section.

The Finance Committee members are appointed by the Town Moderator to advise the Town Meeting on expenditures. They are appointed to staggered individual 3-year terms.

In the end, the voters of Westford have the final call on budget decisions. The Finance Committee encourages you to attend the Annual Town Meeting on Saturday, April 2, 2016 and let your voice be heard.

Town of Westford Finance Committee (2015-16)

Jeanne Drula, Chair
Jerry Koehr, Vice-Chair
Bill Taffel, Clerk
Ellen Doucette
Heather FitzPatrick
Shankar Hegde
Ingrid Nilsson
Glen Secor
Dennis Wrona

FY2017 TOWN OF WESTFORD BUDGET

Overview

A balanced budget is being presented to Town Meeting for the second consecutive year. The Town has successfully navigated the past several years of economic challenges and has been able to maintain its high levels of service and ensure proper infrastructure support. This year budgetary increases include limited additional funding for our schools, increases to health insurance, and contributions to the Town's unfunded retirement and Other Post Employment Benefits (OPEB).

The following policies were developed by the Board of Selectmen, supported by the Finance Committee, and guided the Town Manager's budget development:

FY17 Budget Policy Direction

The Town Manager will prepare the FY17 operating budget and a three-year projection of expenses and revenue. The FY17 budget should:

- Fund all debt obligations first.
- Satisfy existing and anticipated future contractual and mandated obligations.
- Continue to provide funding for our OPEB obligation.
- Maintain minimum recommended reserves at 5% of the operating budget.
- Attempt to maintain services at current levels. If anticipated FY17 revenue and excess free cash, if any, is insufficient for that purpose, then identify options for specific expense reductions and/or new revenue sources to balance expenses with funding.
- Allocate \$1.5M for capital expenses, from Free Cash if possible, in keeping with past practice. If less than \$1.5M is recommended for capital expenses in FY17, then the difference should be added to the capital reserve for anticipated future costs related to town facility and road needs. This amount may be reduced if needed to maintain current personnel. The target total for bond payments should fall within the range of 7-10%.
- Any new proposed ongoing positions (funding for associated benefits included) or expenses must be accompanied by corresponding ongoing expense reductions or by new recurring revenue, so that the merits of the trade-offs may be evaluated to determine whether or not to move forward with the new position or expense.
- Evaluate the recently added Health Care Stabilization Fund and determine whether any adjustments might be necessary going forward.
- In the event that the above conditions are met and available funds remain, the Town Manager will meet with department heads and the Superintendent of Schools to identify and prioritize unfilled departmental needs, other capital requirements, or other town necessities and make a recommendation to the Board of Selectmen, Finance Committee, and School Committee.

FY17 Budget Assumptions

The following considerations and guidelines were utilized to develop the FY2017 budget:

- Support a budget for FY17 which attempts to maintain similar levels of service to residents as in FY16, taking into account realistic, yet modest estimates of inflationary increases, along with efficiencies and cost-saving measures.
- Continue to leverage cross-departmental resources wherever possible.
- Continue to use of a 3-year budget model to enhance the decision making process regarding the affordability of our current service levels.
- Increase funding of Other Post-Employment Benefits (OPEB). The Town is recommending increasing its funding from \$712,425 to \$852,278 while the Water Enterprise is recommending appropriating \$30,000 from their retained earnings to

fund their FY17 normal OPEB costs. In addition, since the Water Enterprise OPEB liability is fully funded, the Water Enterprise OPEB Stabilization Fund is allocating \$19,971 to cover the health and life insurance expenses for current Water Enterprise retirees.

- Continue to maintain a health insurance stabilization fund, which will allow the Town to keep its health insurance rate assumption at 8%.
- Fund contractual salary increases for union employees. For the Town, all of the contracts will expire on June 30, 2016, with the exception of the International Association of Fire Fighters, which expires on June 30, 2017. Also, the Westford Superior Officers (of the Police Department) contract for FY13 to FY16 is in arbitration.
- Fund \$1,535,527 in capital appropriations in "Pay-as-You-Go" from free cash. Another \$1,853,312 in retained earnings is being allocated from the Water Enterprise and \$31,540 from the Ambulance Enterprise to fund their respective capital requests. Previous years' funding to the capital stabilization fund totaling \$1,151,402 remains intact and ensures we have emergency funds available for our continually aging infrastructure.
- Pay the projected FY16 snow & ice deficit of \$300,000 with free cash rather than raising the deficit during the October Special Town Meeting as has been done in previous years.
- Assume a level-funded state aid budget.
- Plan for \$850,000 in revenues from new growth in the property tax base.
- Maintain reserves above minimum recommended levels (5%) for FY17.

It should be noted that new and existing, but unfunded, state and federal mandates continue to pressure our local budgets. The Board of Selectmen and Town Manager have been communicating and working with state officers to elevate the sense of concern.

Based on these efforts the Finance Committee recommends this balanced budget of **\$113,791,384** for FY17.

FY2017 Recommended Budget

Description	Amount	Page
Operating budget	\$106,973,959	49
Capital appropriations	\$1,535,257	45
Other articles (Community Preservation, Enterprise Capital, Supplemental Appropriations, Perchlorate, etc.)	\$3,854,132	
Other amounts to be raised (Cherry Sheet offsets – school choice and public libraries)	\$442,430	
State & county cherry sheet charges (state/county charges for services to Westford) – estimated	\$485,606	
Allowance for abatements	\$500,000	
TOTAL FY2017 BUDGET	\$113,791,384	

OPERATING BUDGET

The Town's operating budget is **\$106,973,959** for FY17. This year's operating budget increases by \$2,618,037, or 2.51%, over the FY16 operating budget.

Our budget is comprised of the personnel and expenses needed to provide the services enjoyed by our town. 51.79% of our operating budget funds education (excluding the associated costs for benefits and insurance). The next largest item is other Town departments at 20.12% (General Government, Public Safety, Public Works, Health & Human Resources, and Culture & Recreation). The remainder is comprised of Unclassified Expenses (health insurance, pensions, etc.) at 14.58%, Enterprise Funds at 6.39%, Debt Service at 6.30%, and Community Preservation at 0.83% of the budget.

The chart on page 7 highlights each departments' increase over the previously approved FY16 budget and more importantly, its contribution to the overall budget increase. The Westford Public Schools represent 53.6% of the operating budget's increase from FY16 to FY17. Employee benefits & Miscellaneous is the next largest contributor to the budget increase at 36.0%, followed by the Human Resources compensation reserve (12.9%) and debt service (6.9%). The Human Resources compensation reserve takes into account contract negotiations regarding potential wages increases for the town. The newly formed Public Safety Communications Department was funded by transferring the related expenses from the police and fire budgets. Descriptions of these departments' budgets can be found in their respective sections later in this book.

Westford continues to evaluate options and manage costs related to health insurance, utilities, gasoline, pension costs and other future liabilities, and unfunded government mandates that continue to pressure our tax base. Health insurance has increased 44.38% over six years, from \$6,455,000 in FY10 to a projected \$9,735,491 in FY16. The Middlesex retirement assessment for FY17 increased by 6.14% to \$4,238,879. Since FY10, this assessment has increased by 65.43% even as the community works to pay down its unfunded pension liability.

Our largest expense is personnel, comprising about 59.2% of our total budget. The Town employs 1,008 full-time equivalents/people (FTE). 779 FTEs are employed in the Westford Public Schools, not including the Nashoba Valley Technical High School. 684.5 of the school employees are funded in the General Fund and 94.5 employees are funded from grants. 229 FTEs are employed in other Town departments, with the largest staffs located in the police

and fire/ambulance departments. Our responsive Town government and the high service levels we receive are direct results of the excellent people we employ in Westford.

Currently Westford holds \$39.9 million in debt obligations, including \$34.3 million in outstanding principal and \$5.6 million in interest obligations. This debt funds most of our large capital and infrastructure projects. Most of our debt obligations are excluded (\$35.6 million), meaning that Westford voters approved funding this amount of debt through higher taxes, outside of Proposition 2 ½ limitations. \$4.3 million of the debt obligations are in the non-exempt category.

Capital Appropriations

Westford has defined capital as major non-recurring tangible assets and projects that have a useful life greater than 5 years and cost more than \$10,000 (excluding technology). This year's recommended "pay as you go" capital amount of \$1,535,257 represents a decrease of \$1,345,343 from last year (\$2,880,600 in FY15). Another \$2,405,725 is recommended to be bonded (i.e. funded over the multiple years of the life of the asset) within the levy limit, and \$1,884,852 in Enterprise retained earnings is recommended for various projects (e.g. Water Enterprise capital is paid for by the water fees.)

Other Amounts to be Raised

These are funds from the state allocated directly to the schools (school choice) and library. The funds do not require an appropriation at Town Meeting in order to be spent. At this time, the budget reflects the governor's initial budget proposal for its FY17 projections.

State & County Cherry Sheet Charges

The state charges the town for several programs and services, as it believes it is "more efficient" for the state to provide them. Examples include funding for mosquito control, an assessment for the Regional Transit Authority, and tuition costs for Westford students that choose to attend another school district or charter school. The amounts included are from the governor's initial budget proposal.

Allowance for Abatements

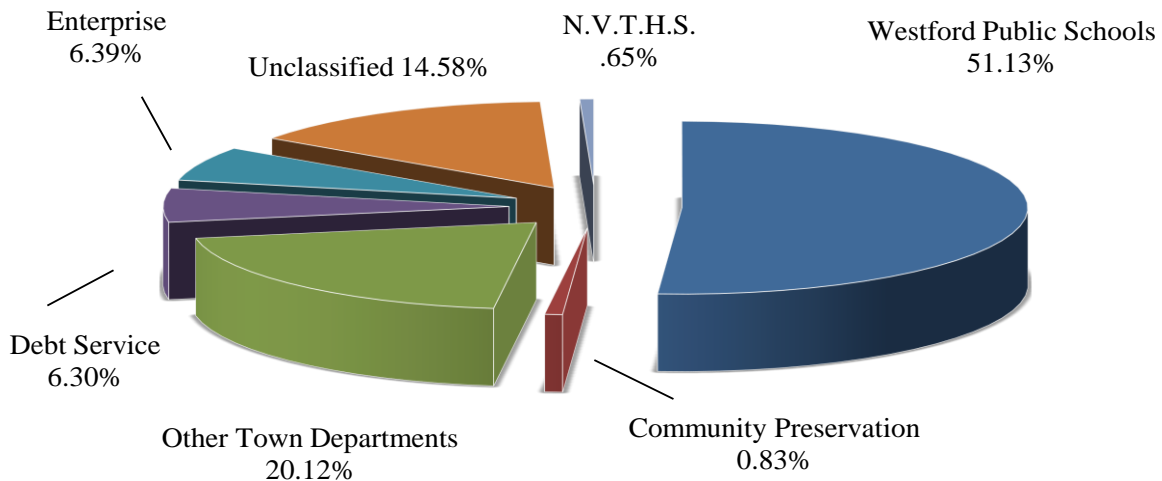
Based on recent history, the allowance for abatements is being slightly increased from the previous years' budget. Abatements may be granted by the Board of Assessors if certain requirements are met for either a real estate tax bill or motor vehicle tax bill.

Westford FY2017 Finance Committee Report

		FISCAL 2015	FISCAL 2016	FISCAL 2017	% Increase	% of Total
	DEPARTMENT	ACTUAL	BUDGET	TMR	FY16-FY17	Increase
122	Selectmen	25,933	32,689	31,292	-4.27%	-0.1%
123	Town Manager	371,090	390,741	393,694	0.76%	0.1%
131	Finance Committee	138,318	166,754	160,113	-3.98%	-0.3%
132	Finance Director	103,392	116,761	113,210	-3.04%	-0.1%
135	Town Accountant	280,318	286,987	296,574	3.34%	0.4%
141	Board of Assessors	245,277	277,402	262,081	-5.52%	-0.6%
145	Treasurer/Collector	279,187	294,665	294,676	0.00%	0.0%
151	Town Counsel	164,059	375,000	250,000	-33.33%	-5.0%
152	Human Resources	315,036	342,180	663,352	93.86%	12.9%
155	Technology	868,475	945,092	1,001,836	6.00%	2.3%
161	Town Clerk	239,637	265,731	281,795	6.05%	0.6%
170	Permitting Department	236,874	256,120	250,797	-2.08%	-0.2%
171	Conservation Commission	68,586	86,022	85,016	-1.17%	0.0%
175	Planning Board	85,422	86,952	101,001	16.16%	0.6%
176	Zoning Board of Appeals	0	2,250	2,275	1.11%	0.0%
192	Town Hall Maintenance	139,459	145,774	132,285	-9.25%	-0.5%
199	Public Buildings & Property Maintenance	61,655	83,310	73,410	-11.88%	-0.4%
210	Police Department	5,193,580	5,454,613	4,856,685	-10.96%	-24.0%
215	Public Safety Communications	0	0	853,001		34.3%
220	Fire Department	3,204,978	3,324,214	3,068,278	-7.70%	-10.3%
241	Building Department	292,760	319,914	319,636	-0.09%	0.0%
244	Sealer Weights & Measures	3,000	3,000	3,000	0.00%	0.0%
291	Emergency Management	13,459	13,946	13,021	-6.63%	0.0%
292	Animal Control	66,038	70,583	70,105	-0.68%	0.0%
294	Tree Warden	57,550	52,112	37,112	-28.78%	-0.6%
300	Westford Public Schools	50,982,636	53,361,373	54,695,407	2.50%	53.6%
310	Nashoba Tech	708,371	718,189	694,652	-3.28%	-0.9%
410	Engineering Department	216,504	229,523	226,773	-1.20%	-0.1%
421	Highway Department	3,135,365	2,639,899	2,630,058	-0.37%	-0.4%
427	Stormwater Management	63,668	48,000	48,000	0.00%	0.0%
432	Recycling	255,081	400,000	430,000	7.50%	1.2%
433	Solid Waste	1,136,839	1,197,912	1,164,012	-2.83%	-1.4%
440	Sewerage Collection	2,305	0	0		0.0%
442	Wastewater Treatment Management	204,390	234,303	228,888	-2.31%	-0.2%
491	Cemetery Department	90,448	102,583	100,392	-2.14%	-0.1%
510	Board of Health	432,007	444,509	447,678	0.71%	0.1%
540	Senior Center	185,324	208,908	201,935	-3.34%	-0.3%
541	Council on Aging	253,121	263,033	273,237	3.88%	0.4%
543	Veterans Services	152,132	169,973	166,165	-2.24%	-0.2%
610	Library	1,493,719	1,547,292	1,583,897	2.37%	1.5%
630	Recreation	7,596	1,921	0	-100.00%	-0.1%
650	Parks	302,805	383,864	349,368	-8.99%	-1.4%
660	Land Management	41,200	33,000	37,500	13.64%	0.2%
670	Historical Commission	19,218	23,900	24,098	0.83%	0.0%
710	Debt Service	6,765,574	6,562,422	6,733,967	2.61%	6.9%
940	Otherwise Unclassified	(936,824)	(919,772)	(1,007,109)	9.50%	-3.5%
945	Employee Benefits & Miscellaneous	14,145,547	15,709,857	16,605,834	5.70%	36.0%
	Reserve Fund Transfers to Capital		7,859			
	Total General Fund	92,111,109	96,761,360	99,248,997	2.57%	100.0%
240	Community Preservation Fund	880,525	885,610	884,528	-0.12%	
600	Water Enterprise	3,455,997	4,194,673	4,212,727	0.43%	
630	Recreation Enterprise	1,312,073	1,362,431	1,375,174	0.94%	
640	Ambulance Enterprise	1,143,362	1,151,848	1,252,533	8.74%	
	Total Budget	98,903,066	104,355,922	106,973,959	2.51%	

	FY16 Budget	FY17 Recommended	\$ Change from last year	% Change from last year
GENERAL GOVERNMENT	4,154,430	4,393,407	238,977	5.75%
PUBLIC SAFETY	9,238,382	9,220,838	(17,544)	(0.19%)
EDUCATION	54,079,562	55,390,059	1,310,497	2.42%
PUBLIC WORKS	4,852,220	4,828,123	(24,097)	(0.50%)
HEALTH & HUMAN SERVICES	1,086,423	1,089,015	2,592	0.24%
CULTURE & RECREATION	1,989,977	1,994,863	4,886	0.25%
DEBT SERVICE	6,562,422	6,733,967	171,545	2.61%
UNCLASSIFIED	14,790,085	15,598,725	808,640	5.47%
RESERVE FUND TRANSFER TO CAPITAL	7,859	0	(7,859)	(100.00%)
COMMUNITY PRESERVATION FUND	885,610	884,528	(1,082)	(0.12%)
WATER ENTERPRISE FUND	4,194,673	4,212,727	18,054	0.43%
RECREATION ENTERPRISE FUND	1,362,431	1,375,174	12,743	0.94%
AMBULANCE ENTERPRISE FUND	1,151,848	1,252,533	100,685	8.74%
TOTAL OPERATING BUDGET	104,355,922	106,973,959	2,618,037	2.51%

Fiscal 2017 Operating Budget



CAUSE OF CHANGE CHART**TOWN OF WESTFORD EXPENSE TREND SUMMARY
FISCAL 2010 ACTUAL TO 2017 BUDGET**

		DOLLARS IN 000'S				Revised	Revised	
		2010	2017	VARIANCE	CAGR	Adjustments	Variance	CAGR
EXPENSES								
General Government		\$3,580	\$4,393	\$813	3.0%	(\$438)	\$375	1.4%
Public Safety		\$7,007	\$9,221	\$2,214	4.0%	(\$400)	\$1,814	3.3%
Westford Public Schools		\$43,489	\$54,695	\$11,206	3.3%		\$11,206	3.3%
Nashoba Tech		\$582	\$695	\$113	2.6%		\$113	2.6%
Public Works		\$4,292	\$4,828	\$536	1.7%		\$536	1.7%
Health & Human Services		\$760	\$1,089	\$329	5.3%		\$329	5.3%
Culture and Recreation		\$1,681	\$1,995	\$314	2.5%		\$314	2.5%
Debt Service		\$9,713	\$6,734	(\$2,979)	-5.1%		(\$2,979)	-5.1%
General Liability and Employee Benefits		\$9,655	\$15,599	\$4,977	7.1%		\$4,977	7.1%
Total General Fund		\$80,759	\$99,249	\$17,523	3.0%	(\$838)	\$16,685	2.9%
Other Impacts to General Fund								
Net Enterprise Subsidies		\$594	\$539	(\$24)	-1.4%		(\$24)	-1.4%
Other		\$1,723	\$1,428	(\$295)	-2.6%		(\$295)	-2.6%
Total		\$83,081	\$101,216	\$17,204	3.3%	(\$838)	\$16,366	3.2%
REVENUES								
Property Taxes (Includes New Growth)		\$55,447	\$72,644	\$17,197	3.9%		\$17,197	3.9%
State Aid		\$19,882	\$20,723	\$841	0.6%		\$841	0.6%
Local Revenue		\$6,467	\$7,883	\$1,151	2.9%		\$1,151	2.9%
Other		\$84	\$49	(\$35)	-7.4%		(\$35)	-7.4%
Total		\$81,880	\$101,299	\$19,154	3.1%	\$0	\$19,154	3.1%

Note: Adjustments for: General Government are Compensation Reserves in the Personnel Budget and Finance Committee Reserves; Public Safety are police cruisers and firefighter protective clothing moving from Capital to Operating Expenses and the elimination of fire SAFER Grant.

The Finance Committee not only looks to the future as it reviews the annual budget cycles and what the Town can continue to provide by way of services given available funds, but also what has taken place in the past regarding trends. To this end, it is important to understand what has transpired in the past as this paints an important picture about the Town's finances. From 2010 the actuals to the 2017 budget, expenses are growing at a compounded annual growth rate (CAGR) of 3.0% before "adjustments" (items that materially affect

comparisons), or 2.9% after "adjustments." Revenues are growing at a CAGR of 3.1%. The reason that the CAGR of revenues is slightly higher than the CAGR of expenses is primarily due to the amount of new growth (\$8.66M) that Westford has experienced since 2010. This has assisted Westford to bring forth a balanced budget to the Annual Town Meeting for the second consecutive year.

General Government expense is growing at a rate of 1.4% after adjustments. Public Safety growth of 3.3% is primarily a result of increased personnel and overtime, partially offset by efficiencies in both Police and Fire. Westford Public Schools and the Nashoba Tech are growing at 3.3% and 2.6%, respectively. Public Works, despite the significant increase in roadway management, is growing at 1.7%. Health and Human Services is growing at 5.3% primarily due to the increased demand for Veterans Services. The decrease in Debt Service is due to the completion of payment of prior year's bonded debt that has helped to partially offset the large increase in General Liability and Employee Benefits. Health care, retirement costs, and contributions to the Town's OPEB liability represent the largest impacts to this area.

As for revenues, the big issue is that State Aid, the second largest source of revenue for our Town, has remained virtually flat since 2010 (+0.6% increase), which puts enormous pressure on managing our expenses. Fortunately, Local Revenue sources such as the hotels and meals tax, licenses and permits, and motor vehicle excise taxes have off-set this somewhat.

We believe that this look back, as well as the look forward, helps everyone better understand and appreciate the financial pressures that our Town faces and will assist in making the budget review at the Annual Town Meeting as efficient as possible.

REVENUE AND AVAILABLE FUNDS**FY2017 Projected Revenue**

	FY16 Budgeted Revenue	% of Tot. Rev.	FY17 Projected Revenue	% of Tot. Rev.	% Change from FY2016
Tax Revenue (property tax) – Base	\$69,419,558		\$71,793,620		3.42%
New Growth	901,454		850,000		(5.71%)
Sub-total: Property Tax Levy	70,321,012	62.1%	72,643,620	63.8%	3.30%
State Aid	20,501,002	18.1%	20,722,688	18.2%	1.08%
Local Revenue	7,757,036	6.8%	7,883,420	6.9%	1.63%
Enterprise Revenue/Free Cash Appropriations (Water, Ambulance & Recreation)	6,749,673	6.0%	8,186,784	7.2%	21.29%
Available Funds (Debt Exclusion offsets, Overlay Surplus, Community Preservation funds, Wetland fees, etc.)	2,524,475	2.2%	2,033,686	1.8%	(20.42%)
Appropriations from Free Cash (estimated)	5,412,973	4.8%	2,341,157	2.1%	(55.07%)
Total Revenue	\$113,266,171	100.0%	\$113,791,384	100.0%	0.46%
Free Cash (savings) applied to Balance Budget (to be applied at Fall Special Town Meeting)	0	0.0%	0	0.0%	
Total Outlay	\$113,266,171	100.0%	\$113,791,384	100.0%	0.46%

**Note: The Tax Revenue Base increase of 3.30% is not the effective tax rate increase. The effective tax rate increase is projected to be 2.09% (\$71,793,620/\$70,321,012) as new growth for the upcoming budget has no impact upon the tax rate for existing taxpayers.*

Finding sources to increase our revenue continues to be a challenge. Property taxes are the primary source of revenue, accounting for approximately 72% of general fund revenue. Per state law, our local property tax is limited to an increase of 2.5% annually.

New Growth can add additional tax dollars, but after several years of increased growth, including Cornerstone Square, Princeton Properties and other projects, the new growth is decreasing to levels comparable to before these large projects were started. Given the uncertainty of the timing of this revenue source, the Finance Committee recommends budgeting revenues conservatively.

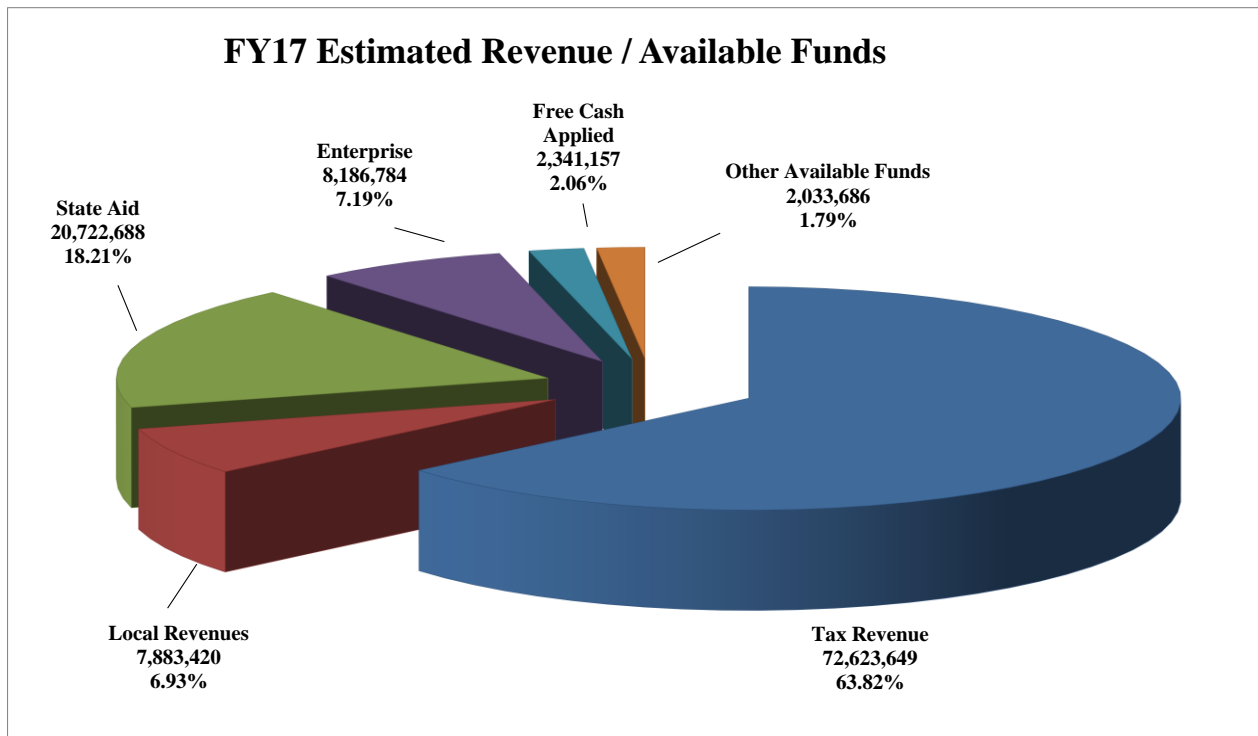
The data above concerning the state represent the governor's initial budget proposal from the end of January 2016. The Chapter 70 funding (for education) is proposed to increase by 0.6%, and Unrestricted Government Aid is increasing by 4.3%. The overall impact is a 1.08% increase.

Local Revenues (excise taxes, local options taxes, licenses & permits, fees, etc.) are expected to increase 1.63%, due primarily to continued growth in hotels & meals tax revenue along with an increase to motor vehicle excise. Licenses and Permits are also tracking slightly ahead of FY15.

The enterprise revenue and retained earnings appropriated are increasing by 7.2% or \$2,008,866 due primarily to the \$1,853,312 Water Enterprise appropriation in FY16 for capital projects, which includes \$1,370,000 for water system improvements to Main Street. At this time the Town is still subsidizing both the Ambulance and Recreation Enterprise Funds.

The amount of available funds used has decreased by 20.4% from FY16 to FY17. This amount includes \$22,500 from available funds (Wetlands Receipts Reserved and Parks & Grounds Revolving Revenue) to offset the FY17 budget, \$19,971 from the Water OPEB Fund to pay for Water Enterprise retiree health and life insurance expenses, and \$1,981,444 in Community Preservation funding.

The appropriation from free cash is decreasing by \$3,071,816. One substantial reason for this decrease is that the town is appropriating \$1,535,257 in free cash to fund capital, which is \$931,384 less than the previous year. In FY16, the Town appropriated \$1,000,000 towards the fire station design, and transferred \$1,000,000 to the stabilization fund. Lastly, the Town is recommending that we appropriate only \$300,000 (at the time of printing) from free cash in order to pay the FY16 snow & ice deficit in the year that it was incurred as is the practice in many other communities. This amount is \$350,000 less than the previous year.



A Balanced Budget

For the second consecutive year, the Town is presenting a balanced budget to Town Meeting without planning to use free cash to balance the budget at the October Special Town Meeting.

Free Cash is our Town's savings. Westford uses our Fall Town Meeting to make the appropriate budget adjustments and be able to set the tax rate for the fiscal year. In FY16, new growth was cut in half and we experienced a substantial decrease to local revenue that resulted in the Town reducing several departmental operating budgets at the October 2015 Special Town Meeting by \$625,000.

Through diligent management and cost control by all town and school employees, we are able to realize some appropriation closeouts at year-end (closeouts are funds budgeted but not spent by departments). These funds return to free cash, annually replenishing our reserves. Our policy has been to maintain a minimum of 5% of the operating budget in reserves. General fund reserves consist of two items – free cash and the operating stabilization fund.

The 5% balance in reserves is a large factor in our positive bond rating (which guides interest rates on debt). Westford was upgraded to a AAA community by Standard & Poor's in May 2014. At the time of this printing, we project free cash and stabilization fund reserves to be \$1,690,136 over the 5% minimum recommended reserves as of July 1, 2016.

Capital Projects & Equipment

Our Town's infrastructure continues to require a significant amount of capital in order to preserve its assets from deteriorating. The Finance Committee advocates deliberate and prioritized capital planning of the funds allocated to this area. The Capital Planning Committee uses the following guidelines to define capital: major non-recurring tangible assets or projects which cost more than \$10,000, have a useful life of longer than five years, and are purchased or undertaken at intervals of not less than five years are considered capital items (computer and related technology are excluded from this definition).

The Capital Planning Committee evaluates capital requests each year. As it has for the past 7 years, the Committee developed a list of multi-year projects from all departments, which will continue to be updated each year and prioritized to identify projects for funding in a particular year. With approval from the Town during the 2014 Annual Town Meeting, the Town concluded a Facilities Study that greatly enhanced the Capital Committee's knowledge of what is necessary to ensure our buildings are properly maintained. The combination of this study and department heads' requests for other needs totaled over \$50 million over a five-year period.

This year, the Finance Committee recommends \$1,535,257 in capital spending from free cash to fund the 15 capital items and projects as described in the first motion of Article 7. The use of free cash to fund capital items was a recommendation made to the finance staff from both Moody's and Standard & Poor's. The full list of capital recommendations is outlined in Article 7.

We are also recommending to bond \$1,895,000 within the levy limit (not increasing taxes) for the reconstruction of Main Street. We also recommend bonding for: (a) the survey of a sidewalk for Concord Road near the Robinson School, (b) the survey, design, and construction of a sidewalk on Plain Road from the Nabnasset School to Nutting Road.

Additionally, the Finance Committee recommends \$1,884,852 of capital items to be funded from Enterprise funds. Water-system improvements to Main Street represents the largest item.

Moving forward - FY18 and Beyond

Through the support of town staff and school employees, and significant efforts to improve efficiencies, the Town has been successful in off-setting the continuing trends of less state aid to the town and increased health insurance costs. These trends, along with other inflationary pressures and contractual obligations, may prove to be an obstacle to balancing the budget in the future. The Town will continue to work with all resources and explore all available options to enhance our community.

Financial Summary	FY15 Budget	FY16 Budget	FY17 Projected
Operating Budget	102,050,389	104,355,922	106,973,959
Capital Plan – “Pay as You Go”	1,915,665	2,880,600	1,535,257
Total Other Articles	3,936,344	4,680,075	3,854,132
Total Other Amounts to be Raised	1,037,345	421,927	442,430
State and City Cherry Sheet Charges	420,231	450,710	485,606
Allow Abate & Exempt (Overlay)	515,000	476,937	500,000
Total Amount to be Raised	109,874,974	113,266,171	113,791,384

Tax Revenue	67,843,888	70,321,012	72,623,649
Local Revenue	8,077,363	7,757,036	7,883,420
State Aid	20,330,882	20,501,002	20,722,688
Free Cash – Offset Tax Rate	149,339	0	
Free Cash – Appropriations From	4,134,165	5,412,973	2,341,157
Other Available Funds	2,065,401	2,524,475	2,033,686
Enterprise Revenue	7,273,936	6,749,673	8,186,784
Total Revenue	109,874,974	113,266,171	113,791,384

Free Cash / Available Funds to Balance Budget			0
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Westford Financial Reserves – Actual and Projected Amounts

Free Cash & Stabilization Fund Balances	FY15 Budget	FY16 Budget	FY17 Projected
Free Cash – Beginning Balance	5,053,955	5,467,331	2,914,329
Free Cash Applied	(4,134,165)	(5,412,973)	(2,341,157)
Est. Free Cash Generated	4,547,541	2,859,970	1,543,872
Free Cash – Ending Balance	5,467,331	2,914,329	2,117,044
Stabilization Cash Fund Balance	3,524,945	4,564,945	4,606,945
Total Cash Reserves – Ending Balance	8,992,276	7,479,273	6,723,989
Minimum Recommended Reserves -- 5% of Operating Budget	4,798,382	4,905,154	5,034,850
Above (Below) Minimum Recommended Reserves	4,193,894	2,574,120	1,690,137

Department Detail — General Government

	FY15 Actual	FY16 Budget	FY17 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	2,337,551	2,523,478	2,538,014	14,536	0.58%
Expenses	1,048,897	1,359,464	1,269,448	(90,016)	(6.62%)
Other	236,270	271,488	585,945	314,457	115.83%
Total	3,622,718	4,154,430	4,393,407	238,977	5.75%

General Government includes the following departments;

- Board of Selectmen
- Finance Department
- Treasurer/Collector
- Technology
- Conservation Commission
- Town Hall Maintenance
- Town Manager
- Town Accountant
- Legal Services
- Town Clerk
- Planning Board
- Public Building & Properties Maintenance
- Finance Committee
- Board of Assessors
- Human Resources
- Permitting Department
- Zoning Board of Appeals

Changes

The recommended FY17 Budget for General Government departments reflects the continued effort by Town Manager Jodi Ross, Finance Manager Dan O'Donnell, and the town departments to run an efficient town government, operate within a balanced budget, and still meet the level of service expected by the town. The budget as presented shows a 4.9% increase over FY16's budget – a total increase of \$205,000. However, the Compensation Reserve in Human Resources was increased by \$321,000, intended to cover possible increases in non-yet-finalized labor negotiations. It is hopeful that the actual cost incurred will be lower than this. This increase was partially offset by a \$41,000 reduction in the Finance Committee Reserve Fund (emergency funds). Taking out this increase in Reserves, the General Government budget actually decreases by about \$75,000.

- **Personal Services:** General Government Personal Services increased collectively by 0.06% (\$14,536). The increase of \$16,000 in the Town Clerk's budget is largely due to the fact of increased expenses in this election year (i.e. to cover the administrative costs associated with facilitating the voting); this was offset by a \$10,000 decrease in additional personnel coverage at the Town Hall, and other small reductions elsewhere.
- **Expenses:** Expenses dropped by \$90,000 from the FY16 budget. A \$125,000 reduction in Legal Services (which were increased in FY16 at the Special Town Meeting to cover potential asphalt plant expenses) was partially offset by a \$50,000 increase in Technology for additional workstation and server support, and contracted services.

Department Detail – Public Safety

	FY15 Actual	FY16 Budget	FY17 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	7,821,972	8,248,384	8,258,786	10,402	0.13%
Expenses	1,009,393	989,998	962,052	(27,946)	(2.82%)
Total	8,831,365	9,238,382	9,220,838	(17,544)	(0.19%)

The Public Safety section of the budget includes the following departments:

- Police Department
- Building Department
- Animal Control
- Public Safety Communications
- Sealer of Weights & Measures
- Tree Warden
- Fire Department
- Emergency Management

Changes

The biggest change to this category is the new creation of the Public Safety Communication department. This department is being formed by integrating the dispatch personnel and expenses that were formerly part of the Police and Fire departments, and the head of this department will report jointly to the Police and Fire Chiefs. Although savings in staffing and expenses are expected to be realized over time by integrating these functions, initially there will be a slight increase in expenses to set up the department, cross train all dispatchers to be handle both fire and police incidents, etc. The goal in creating this new department is to facilitate the increased response time for our residents.

Since the Public Safety Communication will not officially exist until July 1, 2016, the departmental budgetary breakout of Police, Fire and Public Safety Communications shows the following:

Dept.			FISCAL 2015	FISCAL 2016	FISCAL 2017	FISCAL 2018	FY17 TMR- FY16 Bud %	FY17 TMR- FY16 Bud%
<u>No.</u>	<u>Dept.</u> <u>Desc.</u>	<u>Category</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>TMR</u>	<u>PROJECTED</u>		
210	Police Dept.	Pers. Serv.	4,574,192	4,841,047	4,264,032	4,294,135	(577,015)	-11.92%
210	Police Dept.	Expenses	<u>619,387</u>	<u>613,566</u>	<u>592,653</u>	<u>589,653</u>	<u>(20,913)</u>	<u>-3.41%</u>
210	Police Dept.	Total	5,193,580	5,454,613	4,856,685	4,883,788	(597,928)	-10.96%
215	P.S. Comm.	Pers. Serv.	0	0	815,349	827,186	815,349	N/A
215	P.S. Comm.	Expenses	<u>0</u>	<u>0</u>	<u>37,652</u>	<u>37,652</u>	<u>37,652</u>	<u>N/A</u>
215	P.S. Comm.	Total	0	0	853,001	864,838	853,001	N/A
220	Fire Dept.	Pers. Serv.	2,896,051	3,030,782	2,802,631	2,910,375	(228,151)	-7.53%

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220	Fire Dept.	Expenses	<u>308,927</u>	<u>293,432</u>	<u>265,647</u>	<u>269,467</u>	<u>(27,785)</u>	<u>-9.47%</u>
220	Fire Dept.	Total	3,204,978	3,324,214	3,068,278	3,179,842	(255,936)	-7.70%
	Public Safety	Pers. Serv.	7,470,243	7,871,829	7,882,012	8,031,696	10,183	0.13%
	Public Safety	Expenses	<u>928,315</u>	<u>906,998</u>	<u>895,952</u>	<u>896,772</u>	<u>(11,046)</u>	<u>-1.22%</u>
	Public Safety	Total	8,398,558	8,778,827	8,777,964	8,928,468	(863)	-0.01%

In order to best analyze the related costs and efficiencies of this new department, the following shows the portions of the Police and Fire departments actuals and budgets from FY15 and FY16 related to dispatch operation. Over 90% of the expenses were able to be identified directly to the Public Safety Communication function and less than 10% was allocated based on assumptions.

Dept. No.	Dept. Desc.	Category	FY15 Actual- Restated	FY16 Budget- Restated	FY17 TMR	FY18 PROJECTED	FY17 TMR- FY16 Bud \$	FY17 TMR- FY16 Bud %
210	Police Dept.	Pers. Serv.	4,064,052	4,276,670	4,264,032	4,294,135	(12,638)	-0.30%
210	Police Dept.	Expenses	<u>599,574</u>	<u>593,812</u>	<u>592,653</u>	<u>589,653</u>	<u>(1,159)</u>	<u>-0.20%</u>
210	Police Dept.	Total	4,663,626	4,870,482	4,856,685	4,883,788	(13,797)	-0.28%
215	P.S. Comm.	Pers. Serv.	764,257	816,612	815,349	827,186	(1,263)	-0.15%
215	P.S. Comm.	Expenses	<u>22,761</u>	<u>22,315</u>	<u>37,652</u>	<u>37,652</u>	<u>15,337</u>	<u>68.73%</u>
215	P.S. Comm.	Total	787,018	838,928	853,001	864,838	14,073	1.68%
220	Fire Dept.	Pers. Serv.	2,641,934	2,778,547	2,802,631	2,910,375	24,084	0.87%
220	Fire Dept.	Expenses	<u>305,980</u>	<u>290,871</u>	<u>265,647</u>	<u>269,467</u>	<u>(25,224)</u>	<u>-8.67%</u>
220	Fire Dept.	Total	2,947,914	3,069,417	3,068,278	3,179,842	(1,139)	-0.04%
	Public Safety	Pers. Serv.	7,470,243	7,871,829	7,882,012	8,031,696	10,183	0.13%
	Public Safety	Expenses	<u>928,315</u>	<u>906,998</u>	<u>895,952</u>	<u>896,772</u>	<u>(11,046)</u>	<u>-1.22%</u>
	Public Safety	Total	8,398,558	8,778,827	8,777,964	8,928,468	(863)	-0.01%

The explanation of the budget changes to these three departments will be based on this management analysis. Although we have the actuals and budgets by account for each department, and these will be summarized in the explanation, the detailed line item analysis is not contained in the official town accounting reports.

Police Department

The Police Department budget is recommended to decrease from \$4,870,852 in FY16 to \$4,856,685 in FY17, or a decrease of \$13,797 (-0.28%).

- A recommended decrease in Personal Services of \$12,638 (-0.30%) from \$4,276,670 to \$4,264,032, is primarily due to:
 - \$26,897 increase in Overtime, \$5,377 in Shift Differential and \$2,482 increase in Court Appearances. Two additional police officers were requested this year due to the increased call volume but due to budget constraints these additions were denied and the increases in these accounts will hopefully be sufficient.
 - \$24,071 decrease in Quinn Bill (educational benefits) awards due to the changing mix in the force.
 - \$5,789 decrease Patrol Officer compensation, \$5,100 decrease in Longevity, \$4,098 decrease in Sergeant compensation and \$3,893 decrease in Records Supervisor compensation, all due to increased compensation in FY 2016 due to it being a leap year.
- A recommended decrease in Expenses of \$1,150 (-0.20%) from \$593,812 in FY16 to \$592,653 in FY17 is primarily due to:
 - \$16,000 increase for Defensive Tactical Equipment (i.e. tasers) to allow the police officers more flexibility in responding to potentially dangerous situations.
 - \$8,820 increase for Vehicles/Cruisers to cover the cost of having the fit-up of new cruisers done externally. Previously it was done internally by an officer who has now retired (and was paid overtime for the fit-up.)
 - \$8,000 decrease in Electricity due to reduced energy usage and cost.
 - \$8,995 decrease in Firearm expenses since this amount was spent last year to replace firearms.
 - \$7,000 decrease in Office Furniture since no new furniture was needed this year and \$4,800 decrease in Bullet Proof Vests since new vests were purchased using federal grant money.

Public Safety Communication

As described above, this is a new department and the budget comparisons are done to expenses incurred in prior years but reported in the Police and Fire departments.

The budget is recommended to increase by \$14,073 (+1.68%) from \$838,928 in FY16 to \$853,001 in FY17.

- A recommended decrease in Personal Services of \$1,263 (-0.15%) from \$816,612 in FY16 to \$815,349 in FY17, is primarily due to:
 - \$22,833 increase in compensation to Uniformed Dispatch Personnel as agreed to in the new collective bargaining agreement (CBA). There are added responsibilities for the impacted police and fire personnel, and the increase will help make the position more competitive with other communities.
 - \$4,004 increase in Holiday Overtime, \$2,400 increase in Stipends/Accreditation, and \$2,342 increase for the Operations Administrator are all due to the new CBA.

- \$29,915 decrease Overtime, \$5,878 decrease in Shift Differential and \$1,159 decrease in Holiday Pay are all some of the efficiencies of combining dispatch operations.
- \$3,593 decrease in Education is due to the hiring of new staff due to turnover.
- A recommended increase of \$15,337 (+68.73%) in Expenses from \$22,315 in FY16 to \$37,652 in FY17 is primarily due to:
 - \$9,200 increase for Communications Equipment to facilitate the joint dispatch operations for both Police and Fire calls.
 - \$3,000 increase for Meetings and Conferences, \$1,450 increase in Dues & Memberships and \$1,059 increase in Office Supplies. As was mentioned above, some of the analysis to separate the Public Safety Communication department was based on allocations of past expenses, and not actual expenses, so much of these "increases" may be the result of using this methodology.

Fire Department

The Fire Department budget is recommended to decrease by \$1,139 (-0.04%) from \$3,069,417 in FY16 to \$3,068,278 in FY17.

- A recommended increase in Personal Services of \$24,084 (+0.87%) from \$2,778,547 in FY16 to \$2,802,631 in FY17 is primarily due to:
 - \$23,411 increase in Firefighters, \$6,346 increase in Captains, \$5,333 increase in EMT Stipends, \$4,801 increase in Training, \$2,310 increase in Longevity, \$1,449 increase in Fire Prevention Officer and \$1,363 increase in Holiday Overtime, all attributable to the new collective bargaining agreement (CBA). \$24,071 decrease in Quinn Bill awards due to the changing mix in the force.
 - \$16,573 decrease Overtime due to separation of the Public Safety Communications budget from the Fire budget.
 - \$3,000 decrease in Call Firefighters due to fiscal constraints and \$1,159 decrease in Holiday Pay.
- A recommended decrease of \$25,224 (-8.67%) in Expenses from \$290,871 in FY16 to \$265,647 in FY17 is primarily due to:
 - \$5,000 increase for Vehicle Maintenance due to advanced age of vehicles and \$2,141 increase in Uniform Allowance due to CBA.
 - \$18,958 decrease in Protective Clothing partially due to schedule of when clothing needs to be replaced and also lack of turnover therefore new clothing not needed for new hires.
 - \$6,800 decrease in Portable Radios due to purchases last year not needed again this year.
 - \$5,170 decrease in Vehicular Tires and Tubes due to expected longer mileage from tires from new manufacturer, and \$3,000 decrease in Firefighter Supplies due to less usage in prior year than expected.

Building Department

The Building Department budget is recommended to decrease \$278 (-0.09%) from \$319,914 in FY16 to \$317,918 in FY17 due to:

- A recommended increase in Personal Services of \$397 (+0.13%) from \$301,114 to \$301,511 is the net of increases due to contract agreements and decreases due to FY16 being a leap year.
- A recommended decrease in Expenses of \$675 (-3.57%) from \$18,800 in FY16 to \$18,125 in FY17 is the net of increases in Travel & Mileage (+\$700), Meetings & Conferences (+450) and decreases in Gasoline (-\$1,250), Vehicle Maintenance (-\$800) and other minor changes in other accounts.

Sealer of Weights & Measures

The Sealer of Weights & Measures budget remains flat at \$3,000 for Contracted Services for FY17.

Emergency Management

The Emergency Management budget is recommended to decrease by \$925 (-6.63%) from \$13,946 in FY16 to \$13,021 in FY17. The only recommended changes from the FY16 to FY17 budgets are decreases of \$900 (-37.50%) in Other Public Safety Supplies to reflect actual and planned usage, and \$25 (-33.33%) in Travel Mileage.

Animal Control

The Animal Control budget is recommended to decrease by \$478 (-0.68%) from \$70,583 in FY16 to \$70,105 in FY17 primarily due to decreases of \$178 (-0.27%) in Personal Services due to FY16 being a leap year and decreases of \$300 (-5.26%) in Expenses due to the budgeted reduced cost/gallon of gasoline and anticipated reduced needs for kennel maintenance.

Tree Warden

The Tree Warden is responsible for the care of public shade trees along the Town's public ways and public areas. This work is managed by the Highway Department, but budgeted separately. Work is generally performed through contracted services with backup from the Highway Department.

- The FY17 budget represents a decrease of \$15,000 in Contracted Services or almost 29% less than the FY16 budget of \$52,112. This decrease is due to overall Town budget constraints. Necessary work not covered by contracted services within the Tree Warden budget will be performed by the Highway Department.

Education: Westford Public Schools & Nashoba Valley Technical HS

State law dictates that Town Meeting may vote only upon the total amount of the School Department's operating budget. Town Meeting can amend the total amount allocated to the School Department, but only the School Committee has the authority to direct how the funds will be spent.

The Education Budget includes funding for the Westford Public Schools and Westford's share of funding for the Nashoba Valley Technical High School, a regional school serving several area communities.

	FY15 Actual	FY16 Budget	FY17 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Westford Public Schools	50,982,636	53,361,373	54,695,407	1,334,034	2.50%
Nashoba Tech	708,371	718,189	694,652	(23,537)	(3.28%)
Total	51,691,007	54,079,562	55,390,059	1,310,497	2.42%

Changes

Westford Public Schools

For FY17, the Town Manager and Finance Committee recommend the Westford Public Schools' budget request of \$54,695,407. This is an increase of \$1,334,034, or 2.5%, over the FY16 budget of \$53,361,373.

The chart below breaks down the School Committee FY17 request. The "Superintendent's Budget before New Requests" is the Carry Forward Budget, which is defined as the increased cost of maintaining the same level of services as in FY16, taking into account contract and other salary increases and decreases (steps, degree increments, etc.), inflationary and contractual increases in certain expense accounts, increases in Special Education tuition costs, anticipated savings from staff turnover, estimated energy cost savings and other factors. The "Additional Funding" request is for program improvements based on student needs, new costs such as incremental mandated Special Education program costs, and other items deemed to be high priorities by the School Committee. The "Reductions to Meet the TM Recommendation" includes reductions identified that do not negatively impact student programs and services, and enable the WPS budget to meet the Town Manager's recommended 2.5% increase in order to maintain a balanced budget.

FY2016 General Fund Appropriation	\$53,361,373	
FY2017 Superintendent's Budget before New Requests	\$54,368,804	1.89% increase
FY2017 Additional Funding Requested	478,290	0.90% increase
FY2017 Reductions to Meet the TM Recommendation	(151,687)	0.28% decrease
FY2017 School Committee Total General Fund Request	\$54,695,407	2.50% increase

FY17 Additional Staffing & Funding Required to Meet Current Student Needs:

Need	Grade Level	Reason	Amount
Curriculum Resources	All	The proposed curriculum and instruction budget reflects district-wide priorities.	6,420
Curriculum Coordinators	6-12	The increase allows specific curriculum coordinators to spend more time on their responsibilities under the Educator Evaluation System.	29,000
Science Teacher (1.0 FTE)	9-12	Increased enrollment at WA requires an extra science teacher and related supplies to ensure class sizes do not exceed the capacity for which the science labs were designed.	56,154
Math Teacher (0.4 FTE)	9-12	This is needed to reduce student teacher ratios for certain math classes so that they are not in excess of 25:1.	21,662
Babson Innovation/ Entrepreneurial Partnership	9-12	A new partnership with Babson, a leader in entrepreneurial education, will provide WA students with the opportunity to learn innovation and entrepreneurial skills.	10,000
Teacher Assistants (4.0 FTE)	All	With the increasing number of students requiring special education, Teacher Assistants are needed to provide special education services to students with Individual Education Plans. These staff members provide services within the WPS system, avoiding more costly out-of-district placements.	72,000
Student Support Services Teacher (1.0 FTE)	9-12	Over 20 additional students at WA will require special education services.	56,154
Special Education Transportation	All	Additional special education transportation needs require two additional special education vans and drivers and contracts for out-of-district routes.	164,400
Security Camera Maintenance Agreement	All	Annual maintenance of the security cameras in all the schools is needed.	62,500
Total Additional FY17 Requests			478,290

FY17 Reductions to Meet the Town Manager Recommendation:

Reduction	Grade Level	Reason	Amount
Teacher Course Reimbursement	K	The trend over three years enables this reduction while still meeting teacher contractual obligations.	(20,000)
Transportation Fuel Adjustment	All	With the lower price of fuel, it is not anticipated that a fuel adjustment will be needed in the school bus contract.	(10,000)
MCAS Tutoring	6-12	Current data lacks specificity making it difficult to identify student needs and place them accordingly. Also, high performance on the MCAS does not indicate an urgent need to run the program.	(25,000)
504 Accommodations	All	Section 504 of the Rehabilitation Act of 1973 is a civil rights statute that prohibits discrimination against individuals with disabilities. The town has made accommodations over the years and remaining funds in the budget will be able to meet any needs	(10,000)
Professional Development Funds	All	The school system receives federal Title IIa grant funds for professional development. For FY17 professional development expenditures will be reallocated to this grant.	(10,000)
Elementary Art Staff	K-5	Based on elementary enrollment projections, a retiring specialist teacher will not be replaced.	(61,687)
Task Team Substitutes	All	Curriculum Task Committees will work after school instead of during school hours.	(15,000)
FY17 Reductions to Meet Town Manager Recommendation			(151,687)

FY17 Additional Initiatives:

Need	Grade	Reason	Amount
One Full-day Kindergarten class per K-2 school (2.0 FTE)	K	1.8 additional teachers are required to pilot one regular education full-day kindergarten class at each K-2 school. The additional half-day will be funded via fee.	0
WPS Digital Learning Plan	9-12	To provide access to devices inside and outside the educational environment, all incoming freshman will be issued a Chromebook and protective case. The acquisition will be funded via cultural exchange student fees.	0

Full-Day Kindergarten: The Westford Public Schools will be implementing one full-day kindergarten classroom at each of the three grades K-2 schools next year. These full day classroom experiences will provide students with additional attention and support from their teachers, developmentally appropriate activities that are engaging for these young learners, and extra time to process and experience the learning that takes place in the kindergarten curriculum. This program is tuition-based and therefore the addition of these three classrooms do not have an impact on the FY17 town appropriation.

One to World: The Westford Public Schools has developed a strategy to begin increasing the level of technology for students at Westford Academy to enhance the level of student creativity, collaboration, critical thinking, and communication skills. At the beginning of the 2016-2017 school year, and each subsequent year, all freshman students will be issued a Chromebook that can be used at school and at home. The district has planned to fund this initiative by expanding an existing cultural exchange program, which will generate the revenue necessary to cover the cost. As a result, this initiative is budget-neutral with respect to the town appropriation.

State Function Budget Categories

The School Department Budget is organized by categories established by the state for standardized financial reporting to the state. The following table shows a comparison of the FY15 Actual, FY16 Budget and FY17 Recommended School budgets.

		FY15	FY16	FY17	FY16- FY17	
FUNC	DESCRIPTION	Actual	Budget	Budget	Variance	% Change
1110	School Committee	6,954	7,930	7,930	-	-
1210	Superintendent	270,599	292,606	295,990	3,384	1.2
1220	Assistant Superintendent	199,051	198,848	205,337	6,489	3.3
1410	Business Office	392,433	426,298	433,473	7,175	1.7
1420	Human Resources & Benefits	141,527	151,677	177,623	25,946	17.1
1420	Compensation Reserve	-	264,765	360,978	96,213	36.3
1430	Legal Services	67,102	61,382	61,382	-	-
1450	Sys Wide Info Mgmt/ Technology	276,268	290,653	293,972	3,319	1.1
2100	Curriculum Directors	375,116	442,945	452,203	9,258	2.1
2210	School Leadership / Bldg Level	2,595,972	2,659,719	2,762,370	102,651	3.9
2250	Non-Instructional Bldg Tech	28,832	27,500	33,000	5,500	20.0
2305	Classroom Teachers	22,404,178	23,381,754	23,876,463	494,709	2.1
2310	Teacher Specialist	3,780,212	4,055,495	4,227,555	172,060	4.2
2315	Instr Coord/Team Leaders	508,230	499,789	531,601	31,812	6.4
2320	Medical/Therapeutic Services	1,111,472	1,022,258	1,080,171	57,913	5.7
2325	Teacher Substitutes	447,624	591,302	591,541	239	0.0
2330	Instructional Assistants	2,537,157	2,706,929	2,850,350	143,421	5.3
2340	Library/Media Center Salaries	620,829	672,042	707,183	35,141	5.2
2355	Subs for Professional Development	42,746	54,000	33,325	(20,675)	(38.3)
2357	Professional Development Expenses	421,257	516,546	526,363	9,817	1.9
2410	Textbooks & Related	271,824	226,586	221,481	(5,105)	(2.3)
2415	Library Instructional Material	22,161	51,600	51,600	-	-

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		FY15	FY16	FY17	FY16- FY17	
FUNC	DESCRIPTION	Actual	Budget	Budget	Variance	% Change
2420	Instructional Equipment	54,601	31,527	31,527	-	-
2430	General Instructional Supplies	428,322	478,485	450,330	(28,155)	(5.9)
2440	Other Instructional Services	67,322	121,491	107,700	(13,791)	(11.4)
2451	Classroom Instructional Tech	144,122	118,383	126,783	8,400	7.1
2453	Library Instructional Hardware	30,521	675	675	-	-
2455	Instructional Software	48,256	59,698	94,339	34,641	58.0
2710	Guidance & Adjust Counselors	1,844,641	1,944,103	1,932,072	(12,031)	(0.6)
2720	Testing & Assessment	31,239	51,780	38,175	(13,605)	(26.3)
2800	Psychological Services	260,137	263,051	270,942	7,891	3.0
3100	Parent Liaison Services	140	-	2,000	2,000	
3200	Health Services	596,482	633,465	653,393	19,928	3.1
3300	Transportation	2,313,290	2,419,625	2,625,460	205,835	8.5
3400	Food Services	21,816	-	-	-	
3510	Athletics	498,265	454,531	461,656	7,125	1.6
3520	Other Student Activities	151,494	180,837	182,012	1,175	0.6
3600	School Security	73,534	73,500	73,500	-	-
4110	Custodial Services	1,860,828	1,823,610	1,837,916	14,306	0.8
4120	Heating of Buildings	530,694	626,000	612,600	(13,400)	(2.1)
4130	Utilities	906,296	854,700	768,700	(86,000)	(10.1)
4210	Maintenance of Grounds	87,980	73,600	73,600	-	-
4220	Maintenance of Buildings	1,059,822	721,389	724,134	2,745	0.4
4225	Building Security	54,289	35,500	98,000	62,500	176.1
4230	Maintenance of Equipment	91,586	87,494	87,494	-	-
4400	Networking/Telecommunications	73,002	87,000	87,000	-	-
4450	Technology Maintenance	296,569	295,335	300,538	5,203	1.8
5150	Employee Separation Costs	56,190	50,000	50,000	-	-
5260	Non-Employee Insurance	4,467	6,000	6,000	-	-
5300	Lease of Equipment	140,493	147,500	147,500	-	-
6200	Civic Activities	3,455	4,000	4,000	-	-
7000	Fixed Assets/Equipment	54,621	-	-	-	
9000	Tuitions	2,720,717	3,115,470	3,065,470	(50,000)	(1.6)
		\$ 51,026,734	\$ 53,361,373	\$ 54,695,407	\$ 1,334,034	2.5%

Other Westford Public Schools Funding

In addition to the General Fund appropriation, the Schools will utilize an estimated \$3,725,000 of additional funding in FY17 from outside sources.

Description	FY16 Budget Amount	Estimated FY17 Amount	Difference	% Increase (Decrease)
School Choice	\$578,000	448,000	(130,000)	(22.5%)-
Special Education Circuit Breaker Reimbursement *	1,100,000	1,579,000	479,000	43.5%
Transportation Fee Account	485,000	500,000	15,000	3.1%
WA Parking Fee Account	15,000	15,000	0	-
Grades 6 to 12 Activity Fee Account	83,000	86,000	3,000	3.6%
Grades 3 to 5 Instrumental Music Fee Acct.	119,000	119,000	0	-
Integrated Preschool	200,000	229,000	29,000	14.5%
Integrated Full Day Kindergarten	80,000	95,000	15,000	18.8%
Kindergarten Extended Day Acct	104,000	104,000	0	-
Athletic Revolving Account - offsets	25,000	25,000	0	-
Athletic Revolving – Direct Expenses	500,000	500,000	0	-
Other Revolving (Fee) Accounts	25,000	25,000	0	-
Total:	\$3,314,000	\$3,725,000	411,000	12.4%

* Circuit-breaker reimbursement adjusted to reflect updated Special Education tuition cost estimates for FY16 and FY17. This state program is intended to provide partial reimbursement to school districts for the cost of individual special education students. The reimbursement formula provides for a percent (set by the state) reimbursement of the special education costs in excess of four times the state average per pupil foundation budget.

System-wide Enrollment & Staffing

System-wide enrollment has remained relatively stable over the last several years (estimated next year to be at 98% of 2014-2015 school year), indicating that families with school-age children are continuing to move to Westford based on the quality of the school system. Staffing has been reduced at the elementary level over the last several years in response to a slow decline in elementary enrollment. This decline is offset by growth in the upper grades. The high school's enrollment number is anticipated to peak in FY18 with an all-time high of 1775 students. The School Committee's pupil/teacher ratio guidelines (Grades K-5 average 22:1 and grades 6-12 average 25:1) continue to guide staffing determination.

Staffing in the WPS is added when necessary to address specific student needs, as in previous years. Staffing is driven not just by head-count, but by the continuing and emerging needs of all students.

Fiscal Year		Total Enrollment		Total Staffing FTE		
				General Fund	Grant/Other Funds	Total
FY14-15	Actual	5173		677.1	93.3	770.4
FY15-16	Actual	5182		679.9	97.5	777.4
FY16-17	Estimated	5069		684.5	94.5	779.0

Nashoba Valley Technical High School

Nashoba Tech is a regional technical school serving eight communities in the area: Ayer, Chelmsford, Groton, Littleton, Pepperell, Shirley, Townsend, and Westford. Budget costs are allocated among the eight towns based on enrollments from each town as of October 1 of the previous year, taking into account a total "Minimum Contribution" factor calculated by the state each year, and other budget items for transportation, capital equipment, and debt service. Typically, the "Minimum Contribution" total rises somewhat each year. It applies to all regional school districts in the state and is a formula measure taking into account enrollment distribution, town property valuations, and a number of other factors.

Enrollments

The following chart shows a three-year history of the Westford's student enrollment at Nashoba Tech. Town assessments for each fiscal year are calculated based on the October 1 enrollment of the preceding year.

October 1 Enrollment	10/1/13	10/1/14		10/1/15	
Assessment Fiscal Year	FY14-15	FY15-16	FY16 % of Enrollment	FY16-17	FY17 % of Member Town Enrollment
Westford	55	52	7.4%	49	7.1%

Budget Changes

The FY17 budget for Nashoba Tech increased by teaching services, textbook purchases, and insurance costs. These increases are offset by a reduction in debt service from refunding of bonds.

Westford's preliminary FY budget assessment from Nashoba Tech is \$694,652, a decrease of \$23,537, or 3.4%, from the FY16 assessment of \$718,189.

Department Detail— Public Works

	FY15 Actual	FY16 Budget	FY17 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	1,974,166	1,771,742	1,785,122	13,380	(0.50%)
Expenses	3,130,435	3,080,478	3,043,001	(37,477)	0.76%
Total	5,104,601	4,852,220	4,828,123	(24,097)	(1.22%)

Public Works includes:

- Engineering Department
- Street Lights
- Solid Waste
- Wastewater Treatment Management
- Highway Department
- Storm Water Management
- Sewerage Collection
- Snow & Ice
- Recycling
- Cemetery

Changes

Highway Department

The Highway Department has a broad set of responsibilities that include maintenance of our roads, town highway equipment, traffic lines, installation of traffic and street signs, brush control along roadways, street cleaning, catch basins and storm water drain cleaning, drainage systems, snow and ice control, resurfacing, and sealing of streets. The Department currently services 153+ miles of accepted roads as well as nine bridges and three dams. In addition to these tasks the Highway Department also works as agents of the Tree Warden, maintaining all shade trees along the Town's right of way.

- The Highway Department requests a budget of \$2,630,058 for FY17. This represents a decrease of \$9,841 or 0.37% less than the FY16 budget of \$2,639,899. This decrease is driven by reductions in utility and fuel costs which more than offset small increases in Personal Services largely driven by moving winter on-call incentive pay to the Highway Department budget from the Snow and Ice budget.

Wastewater Treatment Management

The Wastewater Treatment Management budget for FY17 is \$228,888; a decrease of \$5,415 from FY16. This covers management of school wastewater treatment facilities at Abbott, Stony Brook, Blanchard and Westford Academy. This activity is now managed by the Water Enterprise, although the costs are kept separate from the enterprise fund. FY17 costs were kept down by a decrease of \$10,000 in Stony Brook and Abbott School repairs.

Cemetery

The Cemetery Department operates, maintains and preserves six cemeteries within the Town of Westford: Fairview, Hillside, Pine Grove, Westlawn, Wright and Pioneer burial grounds. The Cemetery Department is a division of the Parks, Recreation & Cemetery Department. There is one full-time employee; otherwise the department shares employees and equipment with the Recreation, Highway, and Parks & Grounds Departments. The requested FY17 budget of \$100,392 reflects shared costs that are attributable solely to Cemetery Department Operations.

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- This year's budget changes include a shift in funds from overtime to seasonal staff to assist earlier in the winter clean-up.
- There is a \$2,180 decrease from last year's budget due to a decrease/shift in overtime expenses and a decrease in gasoline expenses.
- The Cemetery Department anticipates \$31,673 in revenue in FY17 from grave openings. This is a \$773 increase from budgeted revenue in FY16 and actual FY15. Additional revenue is received from sale of lots, disinterments, and monuments.

Department Detail – Health and Human Services

	FY15 Actual	FY16 Budget	FY17 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	796,589	844,544	848,990	4,446	0.53%
Expenses	225,995	241,879	240,025	(1,854)	(0.77%)
Total	1,022,584	1,086,423	1,089,015	2,592	0.24%

Health & Human Services includes:

- Board of Health
- Cameron Senior Center
- Council on Aging
- Veterans Services

ChangesBoard of Health

The Board of Health (BOH) budget reflects an overall increase of just 0.71%, almost all of which is attributable to longevity salary increases at 1.2% of total salaries. Non-payroll expenses are budgeted at a 1.87% decrease from the FY16 budget. The cost of vaccinations, one of the major services provided by the BOH and which now includes shingles vaccines for senior citizens, is being covered by insurance reimbursements through the revolving fund. The department requested an increase to the Immunizations and Clinical Services Revolving Fund to fully cover the cost of vaccinations.

Senior Center and Council on Aging

Senior Center expenses are budgeted at a 3.34% decrease, made up of a 4.41% decrease in payroll and a 1.19% decrease in non-payroll expenses. The cost of expanded services, particularly keeping the Center open 10 additional hours per week, is being paid for almost entirely from usage fees. The Building Maintenance budget has been increased by \$3,000 in order to purchase two snow blowers to be able to more easily access the department's van for a variety of services. This increase was more than offset by decreases in other line items. The Council on Aging payroll budget is up 4.91% due to increased hours in certain positions and minor longevity increases. Non-payroll expenses are budgeted at a 3.33% decrease, resulting in a net increase of 3.88% for the department.

Department Detail – Culture and Recreation:

	FY15 Actual	FY16 Budget	FY17 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal					
Services	1,642,570	1,778,533	1,772,392	(6,141)	-0.35%
Expenses	450,900	465,971	475,867	9,896	2.12%
Offset	(228,932)	(254,527)	(253,396)	1,131	-0.44%
Total	1,864,538	1,989,977	1,994,863	4,886	0.25%

Culture & Recreation includes:

- J.V. Fletcher Library
- Land Management
- Recreation (excluding enterprise)
- Historical Commission
- Parks & Grounds

Changes

The Culture and Recreation portion of the Town's budget includes appropriations for the support of the J.V. Fletcher Library, Parks and Recreation (with the exception of programs supported by the Recreation Enterprise Account), Cemeteries, Land Management and the Historical Commission.

J.V. Fletcher Library

In part, the Library's Mission Statement states that it is "a resource for exploring and using new technologies, collections and media" and providing a "gathering space for community members - in all their diversity - to meet in social engagement, to share discourse, to ponder divergent ideas and to engage in civic connection". The Library continues to see increased circulation, placing us near the top of most Merrimack Valley Library Consortium metrics. In addition to traditional books and subscriptions, and in keeping with advances in technology, the Library now offers streaming video, audio books, eBooks, digital magazines, and downloadable music.

Library payroll expenses are up 2.38%, reflecting longevity and union step increases, as well as the increase in the minimum wage for library pages. Non-payroll expenses are up 2.32%, due largely to a 7.91% increase in Books & Subscriptions to keep us in line with State guidelines (the Municipal Appropriations Requirement, or "MAR"). Minimum expenditures under MAR must be met in order to retain certification by the Massachusetts Board of Library Commissioners for state aid to free libraries.

Parks and Recreation

The **Parks & Grounds Department** is a division within the Parks, Recreation and Cemetery Department. Six (6) Parks employees are shared with the Highway Department (November 15th -April 15th) to assist with snow, ice, and storm-related events. Salaries are reflected in both budgets: 30.2 weeks in Parks (58%) and 22 weeks in Highway (42%). Vehicle repair expenses are also shared between Parks and Highway.

The \$31,186 decrease in personal services reflects the retirement of a Heavy Equipment Operator. Due to the Town's current hiring freeze, this position is not being replaced.

The FY17 budget includes a \$15,000 offset from the Field Maintenance Revolving Account. User fees for field usage from sports organizations and teams are deposited into the Field Maintenance Revolving Account. In FY15, \$82,054 in revenue was received for field usage and \$63,388 expended for purchase of services and supplies associated with field maintenance.

The **Recreation Department's** budget shows the administrative and management expenses of the three divisions: Parks & Grounds, Recreation Services and Programs, and Cemetery Operations. Expenses include the personnel costs for the Director, Assistant Director and Office Manager, as well as the costs of the department building. These costs of apportioned within the three divisions, such that the bottom line for the Recreation (not Recreation Enterprise) Department budget is zero.

For personnel the apportioned expense allocations are:

Director	15% Cemetery, 60% Parks & Grounds, 25% Recreation Enterprise
Assistant Director	0% Cemetery, 10% Parks & Grounds, 90% Recreation Enterprise
Office Manager	0% Cemetery, 25% Parks & Grounds, 75% Recreation Enterprise

User fees for programs offered by the Recreation Department are deposited to the Recreation Enterprise Account.

Department Detail – Debt Service

	FY15 Actual	FY16 Budget	FY17 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Exempt	5,921,424	5,902,545	5,734,508	(168,037)	(2.85%)
Non-Exempt	830,582	639,877	954,459	314,582	49.16%
Short Term Interest	13,567	20,000	45,000	25,000	125.00%
Total	6,765,574	6,562,422	6,733,967	171,545	2.61%

Capital needs can be funded through the Operating Budget as part of the Capital budget (commonly called "pay as you go"), through bonding under the levy known as Non-Excluded debt (also called Non-Exempt) or through Excluded (also called Exempt) debt which must be authorized by a vote by Westford residents to pay outside the Prop 2 ½ levy limit. A Capital Exclusion could also be authorized by Westford residents to raise funds outside the limits of Prop 2 ½ to raise the funds for an item in one year. The Town's Capital Planning Committee reviews all departmental requests and presents a prioritized list to the Town Manager. Through the budget process a plan is established to determine how each capital item will be funded.

The following tables show the yearly Debt Service payments and Total Outstanding Debt (Principal and Interest). Here is a brief description of these tables:

Debt Service - These tables show the total of the Principal and Interest payments that will be made for Fiscal Years 2016 and 2017, and the year of expiration for the loan, for the Exempt and Non-Exempt items that have been approved by previous voters. These payments are included in the Town's Operating Budget within the Debt Service line on the budget. Also included in the budget are estimated debt service amounts for items passed by Town Meetings in the past few years which have not yet been bonded.

<u>Existing Long Term Debt - Excluded:</u>	Year of Loan Expiration	FY16 Budget \$	FY17 Budget \$
ACADEMY REFUNDING 1	2020	1,666,700	1,588,163
ELEMENTARY SCHOOL CONST -Crisafulli/Miller	2023	1,623,038	1,632,438
MIDDLE SCHOOL CONST - Stony Brook	2023	1,550,307	1,556,707
SENIOR CENTER CONSTRUCTION	2030	302,100	296,100
HIGHWAY GARAGE CONST REFUNDING	2024	622,800	607,100
HIGHWAY GARAGE CONST 2	2016	81,600	0
HIGHWAY GARAGE A&E	2018	56,000	54,000
Existing Long Term Debt - Excluded Total		\$ 5,902,545	\$5,734,508

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<u>Existing Long Term Debt - Non Excluded:</u>	Year of Loan Expiration	FY16 Budget \$	FY 17 Budget \$
MODULAR CLASSROOMS Refunding 1, WA Ref 2	2015	0	0
SEWER EXTENSION	2019	107,600	100,600
TITLE V	2020	4,014	4,014
TOWN HALL CONSTRUCTION G/F	2030	109,481	107,332
ROUTE 40 WATER MAIN	2031	14,007	13,990
WPAT 0907- PERCHLORATE REMEDIATION	2031	47,513	47,461
ABBOT ELEVATOR	2023	52,200	51,300
POLICE BASE RADIO	2022	22,800	22,400
STREET SWEEPER	2018	42,400	41,600
ABBOT BOILER	2022	11,400	11,200
AMBULANCE	2018	47,700	46,800
FIRE TRUCK	2024	65,350	64,250
BLEACHERS	2024	65,450	64,350
2 SCHOOL BOILERS	2019	21,800	21,400
10 WHEEL DUMP TRUCK	2024	23,700	23,300
DESIGN & ENG HIGHWAY (\$600,000 TOTAL)*	EST	0	138,125
SCHOOL WINDOW PROJECT (\$2.8 MILLION)*	EST	0	196,337
DISPATCH CENTER (\$1,029,000 TOTAL)**	EST	0	0

Existing Long Term Debt - Non Excluded

\$635,415

\$954,459

*AUTHORIZED NOT PERMANENTLY BONDED –
ESTIMATED

Principal & Interest Outstanding

The following chart reflects the amounts of long-term debt outstanding as of June 30, 2016, including total principal outstanding and projected interest costs remaining over the life of the bonds:

Loan Category	Year of Loan Expiration	Proj. Payment Totals as of June 30, 2016		
		Principal O/S	Interest	Total
Long Term Debt - Exempt				
HIGHWAY GARAGE A&E	2018	100,000	6,000	106,000
ACADEMY REFUNDING 1	2020	5,340,000	528,163	5,868,163
ELEMENTARY SCHOOL CONST – CRISAFULLI/MILLER	2023	9,580,000	1,809,575	11,389,575
MIDDLE SCHOOL CONST – STONY BROOK	2023	9,125,000	1,722,938	10,847,938
HIGHWAY GARAGE CONSTRUCTION	2024	3,590,000	294,600	3,884,600
SENIOR CENTER CONSTRUCTION	2030	2,800,000	738,150	3,538,150
Long Term Debt - Exempt Total		\$30,535,000	\$5,099,426	\$35,634,426
Long Term Debt – Non-Exempt				
SEWER EXTENSION	2019	280,000	11,100	291,100
TITLE V	2020	16,056	-	16,056
TOWN HALL CONSTRUCTION	2030	930,900	258,990	1,189,890
GROTON ROAD WATER MAIN	2031	177,630	27,948	205,578
WPAT - PERCHLORATE REMEDIATION	2031	603,561	95,027	698,588
ABBOT BOILER #1	2023	60,000	4,200	64,200
ABBOT ELEVATOR	2024	315,000	25,200	340,200
AMBULANCE	2019	90,000	2,700	92,700
POLICE BASE RADIO	2023	120,000	8,400	128,400
STREET SWEEPER	2019	80,000	2,400	82,400
FIRE TRUCK	2024	435,000	39,350	474,350
WESTFORD ACADEMY BLEACHERS	2024	440,000	40,150	480,150
SCHOOL BOILERS (2)	2019	60,000	2,600	62,600
DUMP TRUCK	2024	155,000	13,800	168,800
Long Term Debt – Non-Exempt Total		\$3,763,147	\$531,865	\$4,295,012
Total Long-Term Debt		\$34,298,146	\$5,631,291	\$39,929,437

Department Detail — Unclassified

	FY15 Actual	FY16 Budget	FY17 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Health Insurance Middlesex	8,186,031	9,293,000	9,697,491	404,491	4.35%
Retirement	3,808,963	3,993,806	4,238,879	245,073	6.14%
Other Insurance and Benefits	1,650,553	1,710,626	1,817,186	106,560	6.23%
OPEB Trust*	500,000	712,425	852,278	139,853	19.63%
Offsets	(936,824)	(919,772)	(1,007,109)	(87,337)	9.50%
Total	13,208,723	14,790,085	15,598,725	808,640	5.47%

Changes

This budget includes items that are centrally budgeted and are not classified into individual departments. This budget includes such line items as:

- Employee Benefits for both School and Town employees, including Health Insurance, Middlesex Retirement Assessment (except for School employees covered by Massachusetts Teachers' Retirement System), Employer Share of Medicare Tax;
- Workers' Compensation and Unemployment Compensation;
- Town-wide Liability Insurance and Property Insurance;
- Sick Leave and Vacation Buyback for Town employees (per various collective bargaining agreements);
- Indirect Cost offsets for Enterprise Funds (Water, Recreation and Ambulance);
- Contribution to the OPEB Trust Fund.

For FY17, the Health Insurance budget is increasing by \$404,491, or 4.35%. The Town has seen an increase of 11 health insurance subscribers since last year and currently, 56% of eligible Westford personnel are on town health insurance. The health insurance budget is based on the FY16 actual costs through February 2016, and allowing for an 8% premium increase effective November 1, 2016. Blue Cross Blue Shield remains the town's health insurance carrier. In FY16, premiums increased by 8.8% for non-Medicare plans. In the past year however, claims activity was rather high, but Blue Cross Blue Shield discounted numerous large losses in order to offer the Town a palatable renewal. Further, through additional plan design changes in the form of modest increases in copays negotiated with employee unions, the final increase was 7.83%, along with a 7.88% premium increase for Medicare supplemented plans. A Health Insurance Stabilization Fund was established at the March 2014 Annual Town Meeting, which currently has a \$515,390 balance representing about 5% of the health insurance budget. Because the town has this fund, the town is able to be less conservative in projecting the following year's health insurance premiums.

The Middlesex Retirement System assessment is increasing by \$245,073 (6.14%), continuing the trend upwards. At this time, the Middlesex Retirement System's unfunded

liability is approximately 43.4%. Westford is scheduled to fully fund its pension obligation by 2035.

The OPEB Trust (Other Post-Employment Benefits such as health and life insurance, but exclusive of pensions,) contribution is being increased from \$712,425 in 2016 to \$852,278 in 2017. Westford's total OPEB liability for all retired and existing employees is approximately \$56 million. The Town currently funds OPEB expenses for retired employees on a pay-as-you-go basis. Annual contributions to the OPEB trust allows the Town to better manage payment of future OPEB expenses.

Offsets are a negative amount in this budget and represent a charge back to the Enterprise Funds (Water, Recreation and Ambulance) for the direct and indirect costs for Town services and staff associated with operations of those funds. Direct and indirect costs include health insurance, Medicare and retirement costs, a portion of general insurance, and charges for services provided by other Town departments, such as payroll, budget and treasury. The direct and indirect costs provide a more accurate picture of the total operating costs associated with Enterprise funds. Presently, only the Water Enterprise Fund is self-sufficient and requires no subsidy from the General Fund.

The Budget Office has analyzed the Unclassified budget line items to estimate the amount of cost allocable to Town Departments and the School Department, using data such as employee counts, actual prior period cost data from insurers and other factors. Based on this analysis, approximately 60.24% (\$10,004,149) of the total unclassified budget of \$16,605,834 (excluding offsets), is allocable to the School Department, and approximately 39.76% (\$6,601,686) is allocable to Town departments.

Enterprise Funds:

Westford has three enterprise funds that provide goods or services to the public for a fee that contributes to the support of the entity. A goal is for Enterprise Funds to each be self-sufficient.

- Water: established in 1992 (FY93), all expenses are covered by the water-users.
- Ambulance: established in 2004 (FY05), partial General Fund subsidy (FY17 \$427,533).
- Recreation: established in 2008 (FY09), partial General Fund subsidy (FY17 \$110,969).

Department Detail — Water Enterprise Fund

	FY15 Actual	FY16 Budget	FY17 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal					
Services	1,012,480	1,149,258	1,139,241	(10,017)	(0.87%)
Expenses	1,477,315	1,666,117	1,703,446	37,329	2.24%
Reserve Fund		250,000	250,000	0	0.00%
Capital (Debt)	966,202	1,129,298	1,120,040	(9,258)	(0.82%)
Total	3,455,997	4,194,673	4,212,727	18,054	0.43%

All costs of the Water Enterprise are borne by users of town water; there is no subsidy and no impact on the property tax rate. The Water Department budget includes a section identified as "Westford Water Long Range Plan Projections" which provides a future look at water rates, with a prediction that rates should remain consistent through FY20 without any increase.

Changes

Personal Services – The FY17 budget shows a 0.9% decrease, the result of an \$11,000 decrease in the laborer category due to filling a vacancy at a lower step position than the predecessor.

Operating and Maintenance Budget – The FY17 budget increases 2.2%, or \$37,329 from FY16. The main factors are a \$25,000 increase in cost allocated to water meter replacement, and a \$10,000 increase in the cost of well treatment chemicals.

Debt Service – The FY17 debt service budget decreases \$9,258 from prior year, a result of the paying down of outstanding debt. New capital requests, also funded by the Water Enterprise, include \$1.3 million to replace 3,800 feet of 4 and 8 inch old water mains with a new 12 inch ductile iron main on Main Street from Depot Road to Tadmuck Road; \$300,000 to replace the aging Prospect Hill water tank, \$44,000 for a new multi-tool tractor, an additional \$100,000 for emergency generators at the Nutting Road and Depot Well Stations and \$44,000 for a SCADA Telemetry Equipment upgrade.

Department Detail— Ambulance Enterprise Fund

	FY15 Actual	FY16 Budget	FY17 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal					
Services	666,237	698,292	740,106	41,814	5.99%
Expenses	477,125	453,556	512,427	58,871	12.98%
Total	1,143,362	1,151,848	1,252,533	100,685	8.74%

Changes

The Ambulance Enterprise Fund budget is recommended to increase by \$100,685 (+8.74%) from \$1,151,848 in the FY16 budget to \$1,252,533 in the FY17 budget.

- A recommended increase of \$41,814 (+5.99%) in Personal Services from \$698,292 in FY16 to \$740,106 in FY17 is primarily due to:
 - Increases of: \$19,094 (+4.05%) in Firefighters salaries, \$7,770 (+10.99%) in EMT Stipends, \$5,302 (+38.71%) in Training, \$880 (+4.45%) in Holiday Pay and \$220 (+2.51%) in Holiday Overtime all reflect changes in the collective bargaining agreement,
 - \$5,860 (+28.02%) increase in the Education Incentive Pay reflects a \$2,200 correction of an understatement error in the FY16 budget, plus increases due EMT's for earning B.S. degrees and additional Certifications,
 - \$2,688 (+3.00%) increase Overtime to reflect the expected increase in call volume.
- A recommended increase of \$58,871 (+12.98%) in the Expenses from \$453,556 in FY16 to \$512,427 in FY17 is primarily due to:
 - \$53,756 (+20.53%) increase in the Direct/Indirect Costs due to (a) FY16 being abnormally low due to a multi-year adjustment credit of \$34,011 being applied in FY16 as well as (b) the increases in the allocations of health care, retirement and town management applied to the AEF,
 - \$3,500 increase (+5.83%) in Health/Medical Supplies reflecting actual usage and anticipated increases in call volume,
 - \$2,863 increase (+19.41%) in Gasoline due increased number of calls more than offsetting the reduction in town-wide rate assumptions for gasoline cost/gallon,
 - \$2,000 increase (+3.48%) in Contracted Services for additional billing done for increased call volume;
 - \$2,500 (-25.77%) decrease in Uniform Allowance due to no new one-time uniform allowances planned for FY17,
 - \$1,278 (-23.33%) decrease in Vehicular Tires & Tubes due to planned savings in changing the manufacturer of tires and tubes used by AEF (and the Fire Department.)

Department Detail — Recreation Enterprise Fund

	FY15 Actual	FY16 Budget	FY17 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal					
Services	993,494	1,010,915	1,010,499	(416)	(0.04%)
Expenses	318,579	351,516	364,675	13,159	3.74%
Total	1,312,073	1,362,431	1,375,174	12,743	0.94%

The Recreation Enterprise Fund was established in FY09 and is supported by user fees for programs offered and a subsidy from the General Fund. The department provides a wide variety of programs for all ages, with over 2,300 annual participants. Some of the largest programs include the Summer Kids Club, the WPC After-School Enrichment Program, Destination Exploration, Volleyball and Crew. Anticipated revenue for FY17 is \$1,203,742.

The budget for the Recreation Enterprise Fund includes the salaries for program staff (15 part-time, 150-200 seasonal), a portion of the salaries for the Recreation Management and Administration, health and workers' compensation insurance. Indirect costs (\$292,530) paid by the Enterprise Fund are attributed to the support provided to the Recreation Department by other Town Departments including, but not limited to, the Town Manager, Finance Director, Treasurer/Collector and Human Resources.

The Recreation Enterprise's revenue covers all its direct programming costs and a significant portion of its \$292,530 indirect costs. In order to balance the fund, there is a General Fund contribution of \$110,969, and \$75,000 from retained earnings of the Recreation Enterprise Fund. Certified Recreation Enterprise Fund free cash as of 7/1/2015 was \$285,106.

Changes

The slight decrease in Personal Services is due the retirement of an employee who was replaced at a lower rate and not yet eligible for longevity. Massachusetts minimum wage for part-time and seasonal employees increased in January 2016 to \$10/hour; this is reflected in the personal services side of the budget.

The Recreation Enterprise Fund shares Expenses for the operation of the office location. The former location at Town Farm has been deemed an unacceptable work environment. The department is being temporarily housed at the Rogers Fire Station and the Cameron Senior Center. Town Meeting will discuss other options for housing the department at the April 2, 2016 Annual Town Meeting (Article 10).

Department Detail — Community Preservation Fund

	FY15 Actual	FY16 Budget	FY17 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	4,076	9,000	9,000	0	0.00%
Expenses	4,427	6,000	6,000	0	0.00%
Principal & Interest on Debt	872,022	870,610	869,528	(1,082)	(0.12%)
Total	880,525	885,610	884,528	(1,082)	(0.12%)

Changes

The FY17 operating budget for Community Preservation remains level-funded at \$15,000, with slightly declining principal and interest payments on the bond issues for the purchase of East Boston Camps and the historical renovation of Town Hall. This entire budget is funded from Community Preservation funds.

The first recommendation below transfers \$215,935 to the Community Housing Reserve as the 10% minimum required by the Community Preservation Act.

Other projects include: the placement of two historic properties on the National Register; structural fill materials and removal of unsuitable organic materials at the residence at Stony Brook II; an appropriation to the Conservation Trust Fund for future land purchases; to hire a consultant for a Subsidized Housing Inventory safe harbor land analysis; a housing production plan in order to receive safe harbors in accordance with Chapter 40B; the construction of two affordable housing properties located at 75 Graniteville Rd; and funding for the design fees associated with the rehabilitation of the Roudenbush building located at 65 Main St.

Community Preservation Funds – FY16 Recommended Allocations

The Community Preservation Committee makes the following recommendations:

\$215,935	From Undesignated Fund Balance to the Community Housing Reserve This allocation more than covers the required 10% for Community Housing.	Community Housing Reserve
\$8,000	From Fund Balance Reserved for Historic Resources For the placement of two historic properties on the National Register and any other related costs.	Historical Commission
\$171,025	From Community Housing Reserve For structural fill materials and removal of unsuitable organic materials at the residence at Stony Brook II and any other related costs.	Common Ground Development Corporation
\$190,000	From Undesignated Fund Balance To the Conservation Trust Fund for future land purchases and any other related costs.	Conservation Commission
\$20,000	From Community Housing Reserve To hire a consultant for a Subsidized Housing Inventory (SHI) safe harbor land analysis and any other related costs.	Affordable Housing Trust

\$10,000	From Community Housing Reserve For a Housing Production Plan, in order to receive safe harbors in accordance with Chapter 40B and any other related costs.	Affordable Housing Committee
\$170,000	From Community Housing Reserve For the construction of two affordable housing properties located at 75 Graniteville Rd and any other related costs.	Habitat for Humanity of Greater Lowell
\$270,000	From Undesignated Fund Balance For funding the design fees associated with the rehabilitation of the Roudenbush building located at 65 Main St and any other related costs.	Historical Commission

Community Preservation Fund Revenue

The Community Preservation budget is funded by a 3% special local property tax surcharge, authorized by state law and adopted by Town Meeting effective in 2003. The state also provides a share of funding, including \$513,383 in FY16 (down from \$514,377 in FY15.)

Westford has determined that revenues received in one year will not be allocated or expended until the following year. This ensures Community Preservation funds are “in the bank” before being expended. Thus, the FY16 allocations listed below are based on revenues actually received in FY15. The chart below summarizes the FY15 revenue:

Total FY15 Community Preservation Revenue – Allocable in FY16:

Local 3% surcharge	1,568,219
Investment Income	72,907
Penalties & Interest	3,840
State Match (received 11/19/14)	514,377
Total	\$2,159,343

Community Preservation funds can only be used for Community Housing, Open Space, Historic Preservation, and Recreation. One of the law’s requirements is minimum spending of 10% for Community Housing, 10% for Open Space and 10% for Historic Preservation. Westford’s 10% amount this year is \$215,935. Once these thresholds have been met, the remainder of available funds can be allocated for any of the four categories.

The Community Preservation Fund balance carries over from year-to-year and is separate from other reserves and free cash. Currently the general (undesignated) and area-specific balances of Community Preservation funds are:

Community Preservation Fund – Available Balances and Allocations for FY16

Description	Undesignated	Historic	Open Space	Community Housing	Total
Fund Balance - 6/30/15	\$2,848,623	16,027	677	186,059	\$3,051,385
Plus: Prior project closeouts –FY16	155,286	22,780	0	80,000	258,066
Fund Balance with closeouts	3,003,908	38,807	677	266,059	3,309,451
Less: FY16 Operating Expense & Principal & Interest Pyts.	(884,008)				(884,008)
Equals: Fund balance available for FY16 Allocations	2,119,901	38,807	677	266,059	2,425,443
Less: • Fall 2015 Town Meeting Appropriation for 12 N. Main St. Phase I	(378,250)				(378,250)
Less: • Mar. 2016 ATM Appropriations for transfer to Community Housing:	(215,935)			215,935	0
• Mar. 2016 ATM Appropriations for other recommended allocations:	(460,000)	(8,000)		(371,025)	(839,025)
Sub-total: March 2016 ATM	(675,935)	(8,000)	0	(155,090)	(839,025)
Total FY16 Appr. & Transfers	(1,054,185)	(8,000)	0	(155,090)	(1,217,275)
Projected FY16 Ending Fund Balance:	1,065,716	30,807	677	110,969	1,208,169
Estimated New Revenues as of 6/30/16:	2,074,525				2,074,525
Projected Available Fund Balance as of 6/30/15 (prior to allocations in FY16)	3,140,240	30,807	677	110,969	3,282,693

Community Preservation Fund Debt Service – Principal and Interest

Currently, there are two bonded Capital projects funded from Community Preservation Funds:

	FY16 Budget			FY17 Budget			FY17 \$ Change
	Principal	Interest	Total	Principal	Interest	Total	
Stony Brook Conservation Land	680,000	108,965	788,965	705,000	84,485	789,485	520
Town Hall Restoration	53,400	28,245	81,645	53,400	26,643	80,043	(1,602)
Total	733,400	137,210	870,610	758,400	111,128	869,528	(1,082)

Finance Committee Reserve Fund Transfers – FY16

Date	Transaction	Amount	Balance	Comment
3/28/15	Annual ATM/STM Appropriation	191,000.00	191,000.00	
9/17/15	12 N. Main St. Supplemental Environmental Insurance	(7,859.00)	183,141.00	Additional funding for 12 N. Main Street environmental insurance
1/28/16	Police Overtime	(26,500.00)	156,641.00	Police Overtime to fill police dispatch shifts
Total as of 2/28/16		(34,359.00)	156,641.00	

**COMMONWEALTH OF MASSACHUSETTS
TOWN OF WESTFORD
WARRANT**

Middlesex, ss.

To the Constable of the Town of Westford, in said County,

GREETINGS:

You are required in the name of the Commonwealth aforesaid, to notify and warn all inhabitants of said Town qualified to vote in elections, and also in Town affairs, to meet at the Abbot School Gymnasium at Depot Street on the following date:

Saturday, April 2, 2016

(voter registration deadline, Friday, March 11, 2016 at 8:00pm)

at 10:00 o'clock in the morning, then and there to act upon the following articles:

REPORTS

ARTICLE 1: Accept Town Reports	<i>Town Manager</i>
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To see if the town will vote to accept the Reports of Town Officers, Boards and Committees for the Fiscal Year 2015;

Or act in relation thereto.

Finance Committee and Selectmen recommend

FINANCIAL - FISCAL YEAR 2016

ARTICLE 2: Approve Unpaid Bills from Previous Fiscal Year(s)	<i>Town Manager</i>
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To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds, or any combination thereof; a sum of money to pay for unpaid bills of prior fiscal years for various Town departments in accordance with the provisions of [Massachusetts General Laws Chapter 44, Section 64](#);

Or act in relation thereto.

Finance Committee and Selectmen recommend

ARTICLE 3: Approve Fiscal Year 2016 Supplemental Appropriations	<i>Town Manager</i>
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To see if the Town will vote to appropriate various sums in order to supplement operating budgets for the Fiscal Year ending June 30, 2016;

Or act in relation thereto.

Finance Committee and Selectmen recommend

ARTICLE 4: Approve Fiscal Year 2016 Budget Transfers

Town Manager

To see if the Town will vote to transfer various sums between and among various accounts for the Fiscal Year ending June 30, 2016;

Or act in relation thereto.

Finance Committee and Selectmen recommendation at Town Meeting

ARTICLE 5: Appropriate Funds For the Westford Superior Officers Association to Fund the Fiscal Years 2014-2016 Contract Settlement

Town Manager

To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds, or any combination thereof; a sum of money to pay for Police Department personnel expenses required according to the collective bargaining agreement with the Westford Superior Officers Association for fiscal years 2014 through 2016 including wages and benefits awarded by the Joint Labor Management Committee as part of an arbitration settlement;

Or act in relation thereto.

Finance Committee and Selectmen recommendation at Town Meeting

ARTICLE 6: Appropriate from Insurance Receipts Reserved for Repairs to the Westford Academy Building Located at 30 Patten Road

Town Manager

To see if the Town will vote to appropriate from insurance receipts reserved in accordance with Massachusetts General Laws Chapter 44, Section 53 a sum of money for repairs and related expenses caused by water damage at the Westford Academy building located at 30 Patten Road;

Or act in relation thereto.

Finance Committee and Selectmen recommend

CAPITAL APPROPRIATIONS - FISCAL YEAR 2016

ARTICLE 7: Approve Capital Appropriations

Capital Planning Committee

To see if the Town will appropriate by taxation, by transfer from available funds, by borrowing, or any combination thereof, the sum of \$5,825,834 (FIVE MILLION EIGHT HUNDRED TWENTY FIVE THOUSAND EIGHT HUNDRED THIRTY FOUR DOLLARS) to provide for the following capital requests and all costs incidental and related thereto:

<i>DEPARTMENT</i>	<i>AMOUNT</i>	<i>PURPOSE</i>
Technology	40,000	Network Upgrades
Technology	313,000	School Computer Replacement
Technology	34,000	Town Computer Replacement
Police	127,027	Police Portable Radio Replacement
Fire	130,080	Fire Portable Radio Replacement

Westford FY2017 Finance Committee Report

Fire	39,800	Deputy Chief Vehicle
Building	23,500	Building Department Vehicle
School	265,000	Phase 2 System-wide Security Cameras
School	46,540	School Plow Truck/Sander
Engineering	35,000	Roadway Safety Audit for 4 High Priority Areas: Carlisle Rd @ Griffin Rd, Concord Rd @ Carlisle Rd, Plain Rd @ Depot St, Abbot Rd @ Town Farm Rd
Engineering	80,000	Stormwater Permit Compliance
Engineering	50,000	Oak Hill/Groton Rd Project Culvert Design
Engineering	1,895,000	Main St. Roadway Reconstruction - G/F
Engineering	125,000	Beaver Brook Rd Culvert Design
Engineering	510,725	Plain Rd Sidewalk & Survey of Concord Rd. Sidewalk
Wastewater Management	30,000	Westford Academy/Crisafulli School Leach Field Testing
Highway	196,310	6 Wheel Plow Truck
Water Enterprise	1,370,000	Main St. Water Distribution System Improvements
Water Enterprise	300,000	Design Engineering for Prospect Hill Water Storage Tank Replacement
Water Enterprise	42,095	Multi-Tool Tractor
Water Enterprise	41,217	SCADA Radio Upgrade
Water Enterprise	100,000	Standby Generator Additional Funding
Ambulance Enterprise	17,365	Infusion Pumps
Ambulance Enterprise	14,175	Liquid Spring Suspension

Or act in relation thereto.

Finance Committee and Selectmen recommend

ARTICLE 8: Appropriate Funds for Pedestrian and Traffic Improvements to the Town Center

Board of Selectmen

To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds, or any combination thereof; a sum of money to pay for professional services for the design and implementation of traffic and pedestrian improvements for the Town Center in accordance with recommendations from the Town Center Parking and Traffic Study Committee;

Or act in relation thereto.

Finance Committee and Selectmen recommend

ARTICLE 9: Authorize the Board of Selectmen to Dispose of the Town Farm Building Located at 35 Town Farm Road

Board of Selectmen

To see if the Town will vote to transfer from the Board of Selectmen for general municipal purposes to the Board of Selectmen for general municipal purposes and for the purpose of conveyance Assessor's Map 24, Parcel 23 (commonly known as the "Town Farm") and property, adjacent thereto, Assessor's Map 24, Parcel 22, being the site of a fire station; and,

further, to authorize the Board of Selectmen to convey all or a portion of said properties, pursuant to General Laws Chapter 30B, §16, on such terms and conditions as the Board of Selectmen shall determine, including acceptance of a historical preservation restriction on the building located upon Assessor's Map 24, Parcel 23 (the Town Farm), said conveyance to be for such consideration as the Board of Selectmen shall deem appropriate, including nominal consideration;

Or act in relation thereto.

Finance Committee and Selectmen recommend

ARTICLE 10: Authorize the Selectmen to Enter a Lease for the Office and Programming Space for the Parks, Recreation, and Cemetery Departments and Appropriate Funds for the First Year of the Lease
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Board of Selectmen

To see if the Town will vote to authorize the Board of Selectmen to enter into a lease, for a term not to exceed 10 (TEN) years, of a building determined by the Board of Selectmen to be suitable for a site for the Recreation Department and/or other Town departments, on such terms and conditions as the Board of Selectmen shall deem appropriate; and, further, to raise and appropriate, borrow, or transfer from available funds, or any combination thereof, a sum of money to pay the rental for the first year of the lease of said building, and expenses associated with and/or incidental to said lease, including, but not limited to, costs of leasehold improvements reasonably necessary for municipal use, and moving costs;

Or act in relation thereto.

Finance Committee and Selectmen recommendation at Town Meeting

COMMUNITY PRESERVATION FUNDS

ARTICLE 11: Approve Community Preservation Committee Recommendations

Community Preservation Committee

To see if the Town will vote to hear and act on the report of the Community Preservation Committee on the Fiscal Year 2016 Community Preservation budget and to appropriate from the Community Preservation Fund a sum of money not exceeding 5% of the FY2016 estimated annual revenues to meet the administrative expenses and all other necessary and proper expenses of the Community Preservation Committee for Fiscal Year 2016; and further to reserve for future appropriation a sum of money from the Community Preservation Fund for open space, historic resources, community housing purposes, and outdoor recreation, and further to appropriate from the Community Preservation Fund or borrow pursuant to [Massachusetts General Laws Chapter 44B, Section 11](#), or any other enabling authority, a sum or sums of money for Community Preservation projects or purposes, including acquisition of interests in land, all as recommended by the Community Preservation Committee;

Or act in relation thereto.

Finance Committee and Selectmen recommend

FINANCIAL-FISCAL YEAR 2017**ARTICLE 12: Authorize Revolving Funds***Town Manager*

To see if the Town will vote to authorize revolving funds for the Fiscal Year July 1, 2016 - June 30, 2017, under the provisions of [Massachusetts General Laws Chapter 44, Section 53E ½](#) for the following:

Revolving Account	Spending Authority	Revenue Source	Allowed Expenses	Expenditure Limits	Year End Balance
Lease of Town Buildings: 65 & 73 Main St & 170 Plain Rd	Board of Selectmen	Lease payment and other revenues from leased properties	Costs associated with maintenance, repairs and improvements to the leased properties	\$150,000	Available for expenditure next year
Recycling Revolving	Recycling Commission	Sale of bins	Purchase of recycling supplies	\$20,000	Available for expenditure next year
Recreation Field Maintenance	Recreation Commission	Field user fees/permits	Field maintenance, hiring of necessary personnel and consulting services	\$150,000	Available for expenditure next year
Senior Center Fitness Room	Council on Aging	Fees and gifts received for the Fitness Room	Fitness room maintenance supplies, equipment warranties, training, monitoring and purchase of replacement fitness equipment	\$25,000	Available for expenditure next year
Senior Center Programs	Council on Aging	Program fees	Costs associated for the operation of activities for Cameron to include supplies and wages	\$50,000	Available for expenditure next year
School Parking	School Department	Parking fees	Maintenance and expansion of parking facilities	\$30,000	Available for expenditure next year
School Bus/Transportation	School Department	User bus fees	Student transportation costs	\$673,210	Available for expenditure next year
East Boston Camps Maintenance	Conservation Commission	Revenue received for the lease, rental or licensing of camp facilities and donations received for the support of the East Boston Camps property	Costs associated for the operation and maintenance of the East Boston Camps property located in the Stony Brook Conservation Land	\$60,000	Available for expenditure next year
Immunizations and Clinical Services	Board of Health	Fees received for immunizations	Costs of supplies and technical services for immunization and clinical programs	\$50,000	Available for expenditure next year

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		and clinical services			
Community Gardens	Agricultural Commission	Fees and gifts received for use of community gardens	Costs associated with maintenance, improvements, supplies and tools for the community gardens	\$10,000	Available for expenditure next year

Or act in relation thereto.

Finance Committee and Selectmen recommend

ARTICLE 13:	Approve Fiscal Year 2016 Operating Budget	<i>Town Manager</i>
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To see if the Town will vote to appropriate a sum of money by taxation, by transfer from available funds, by borrowing, or any combination thereof, for the operation and maintenance of Town Departments for the Fiscal Year July 1, 2015 through June 30, 2016, and that such sums be expended for such purposes under the direction of the respective Town Officers, Boards and Committees;

Or act in relation thereto.

Finance Committee and Selectmen recommend

Westford FY2017 Finance Committee Report

		FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 TM & FINCOM RECOMMEND	FY16/FY17 VARIANCE	FY16/FY17 % CHANGE
	<i>GENERAL GOVERNMENT</i>					
122	SELECTMEN					
	Personal Services					
	Expenses	25,933	32,689	31,292	(1,397)	-4.3%
	TOTAL	25,933	32,689	31,292	(1,397)	-4.3%
123	TOWN MANAGER					
	Personal Services	335,789	361,214	366,534	5,320	1.5%
	Expenses	35,301	29,527	27,160	(2,367)	-8.0%
	TOTAL	371,090	390,741	393,694	2,953	0.8%
131	FINANCE COMMITTEE					
	Personal Services					
	Expenses	8,977	10,113	10,113		0.0%
	Reserve Fund	191,000	191,000	150,000	(41,000)	-21.5%
	(Transfers out)	(61,659)	(34,359)		34,359	-100.0%
	TOTAL	138,318	166,754	160,113	(6,641)	-4.0%
132	FINANCE DEPARTMENT					
	Personal Services	103,022	114,301	112,350	(1,951)	-1.7%
	Expenses	370	2,460	860	(1,600)	-65.0%
	TOTAL	103,392	116,761	113,210	(3,551)	-3.0%
135	TOWN ACCOUNTANT					
	Personal Services	235,386	250,427	251,214	787	0.3%
	Expenses	44,932	36,560	45,360	8,800	24.1%
	TOTAL	280,318	286,987	296,574	9,587	3.3%
141	BOARD OF ASSESSORS					
	Personal Services	222,333	237,702	238,181	479	0.2%
	Expenses	22,944	39,700	23,900	(15,800)	-39.8%
	TOTAL	245,277	277,402	262,081	(15,321)	-5.5%
145	TREASURER/COLLECTOR					
	Personal Services	230,906	241,510	241,521	11	0.0%
	Expenses	48,281	53,155	53,155	0	0.0%
	TOTAL	279,187	294,665	294,676	11	0.0%
151	LEGAL SERVICES					
	Personal Services					
	Expenses	164,059	375,000	250,000	(125,000)	-33.3%
	TOTAL	164,059	375,000	250,000	(125,000)	-33.3%

Westford FY2017 Finance Committee Report

		FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 TM & FINCOM RECOMMEND	FY16/FY17 VARIANCE	FY16/FY17 % CHANGE
152	HUMAN RESOURCES					
	Personal Services	186,231	195,633	195,207	(426)	-0.2%
	Expenses	21,876	31,700	32,200	500	1.6%
	Compensation Reserve	106,929	200,000	435,945	235,945	118.0%
	(Transfers out)	0	(85,153)	0	85,153	-100.0%
	TOTAL	315,036	342,180	663,352	321,172	94.5%
155	TECHNOLOGY					
	Personal Services	376,458	403,048	409,753	6,705	1.7%
	Expenses	492,017	542,044	592,083	50,039	9.2%
	TOTAL	868,475	945,092	1,001,836	56,744	6.0%
161	TOWN CLERK					
	Personal Services	218,173	242,130	258,210	16,080	6.6%
	Expenses	21,464	23,601	23,585	(16)	-0.1%
	TOTAL	239,637	265,731	281,795	16,064	6.1%
170	PERMITTING DEPARTMENT					
	Personal Services	200,683	211,255	208,922	(2,333)	-1.1%
	Expenses	36,191	44,865	41,875	(2,990)	-6.7%
	TOTAL	236,874	256,120	250,797	(5,323)	-2.1%
171	CONSERVATION COMMISSION					
	Personal Services	67,118	78,982	80,956	1,974	2.5%
	Expenses	1,468	7,040	4,060	(2,980)	-42.3%
	TOTAL	68,586	86,022	85,016	(1,006)	-1.2%
175	PLANNING BOARD					
	Personal Services	71,904	78,982	80,956	1,974	2.5%
	Expenses	13,518	7,970	20,045	12,075	151.5%
	TOTAL	85,422	86,952	101,001	14,049	16.2%
176	ZONING BOARD OF APPEALS					
	Personal Services					
	Expenses	0	2,250	2,275	25	1.1%
	TOTAL	0	2,250	2,275	25	1.1%
192	TOWN HALL MAINTENANCE					
	Personal Services	40,809	52,784	42,700	(10,084)	-19.1%
	Expenses	98,650	92,990	89,585	(3,405)	-3.7%
	TOTAL	139,459	145,774	132,285	(13,489)	-9.3%
199	PUBLIC BUILDINGS & PROPERTIES MAINTENANCE					
	Personal Services	48,739	55,510	51,510	(4,000)	-7.2%
	Expenses	12,916	27,800	21,900	(5,900)	-21.2%
	TOTAL	61,655	83,310	73,410	(9,900)	-11.9%
TOTAL GENERAL GOVERNMENT		3,622,718	4,154,430	4,393,407	238,977	5.8%

Westford FY2017 Finance Committee Report

		FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 TM & FINCOM RECOMMEND	FY16/FY17 VARIANCE	FY16/FY17 % CHANGE
	<i>PUBLIC SAFETY</i>					
210	POLICE DEPARTMENT					
	Personal Services	4,574,192	4,841,047	4,264,032	(577,015)	-11.9%
	Expenses	619,388	613,566	592,653	(20,913)	-3.4%
	TOTAL	5,193,580	5,454,613	4,856,685	(597,928)	-11.0%
215	PUBLIC SAFETY COMMUNICATIONS					
	Personal Services	0	0	815,349	815,349	
	Expenses	0	0	37,652	37,652	
	TOTAL	0	0	853,001	853,001	
220	FIRE DEPARTMENT					
	Personal Services	2,896,051	3,030,782	2,802,631	(228,151)	-7.5%
	Expenses	308,927	293,432	265,647	(27,785)	-9.5%
	TOTAL	3,204,978	3,324,214	3,068,278	(255,936)	-7.7%
241	BUILDING DEPARTMENT					
	Personal Services	280,377	301,114	301,511	397	0.1%
	Expenses	12,383	18,800	18,125	(675)	-3.6%
	TOTAL	292,760	319,914	319,636	(278)	-0.1%
244	SEALER WGHTS/MEASURE					
	Personal Services					
	Expenses	3,000	3,000	3,000	0	0.0%
	TOTAL	3,000	3,000	3,000	0	0.0%
291	EMERGENCY MANAGEMENT					
	Personal Services	8,240	8,446	8,446	0	0.0%
	Expenses	5,219	5,500	4,575	(925)	-16.8%
	TOTAL	13,459	13,946	13,021	(925)	-6.6%
292	ANIMAL CONTROL					
	Personal Services	61,051	64,883	64,705	(178)	-0.3%
	Expenses	4,987	5,700	5,400	(300)	-5.3%
	TOTAL	66,038	70,583	70,105	(478)	-0.7%
294	TREE WARDEN					
	Personal Services	2,060	2,112	2,112	0	0.0%
	Expenses	55,490	50,000	35,000	(15,000)	-30.0%
	TOTAL	57,550	52,112	37,112	(15,000)	-28.8%
	TOTAL PUBLIC SAFETY	8,831,365	9,238,382	9,220,838	(17,544)	-0.2%

		FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 TM & FINCOM RECOMMEND	FY16/FY17 VARIANCE	FY16/FY17 % CHANGE
	<i>EDUCATION</i>					
300	WESTFORD PUBLIC SCHOOLS	50,982,636	53,361,373	54,695,407	1,334,034	2.5%
310	NASHOBA TECH	708,371	718,189	694,652	(23,537)	-3.3%
	TOTAL EDUCATION	51,691,007	54,079,562	55,390,059	1,310,497	2.4%

Westford FY2017 Finance Committee Report

		FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 TM & FINCOM RECOMMEND	FY16/FY17 VARIANCE	FY16/FY17 % CHANGE
	<i>PUBLIC WORKS</i>					
410	ENGINEERING DEPARTMENT					
	Personal Services	203,677	216,613	214,363	(2,250)	-1.0%
	Expenses	12,827	12,910	12,410	(500)	-3.9%
	TOTAL	216,504	229,523	226,773	(2,750)	-1.2%
421	HIGHWAY DEPARTMENT					
	Personal Services	1,698,601	1,475,481	1,491,122	15,641	1.1%
	Expenses	1,436,764	1,164,418	1,138,936	(25,482)	-2.2%
	TOTAL	3,135,365	2,639,899	2,630,058	(9,841)	-0.4%
427	STORMWATER MANAGEMENT					
	Personal Services					
	Expenses	63,668	48,000	48,000	0	0.0%
	TOTAL	63,668	48,000	48,000	0	0.0%
432	RECYCLING					
	Personal Services					
	Expenses	255,081	400,000	430,000	30,000	7.5%
	TOTAL	255,081	400,000	430,000	30,000	7.5%
433	SOLID WASTE					
	Personal Services					
	Expenses	1,136,839	1,197,912	1,164,012	(33,900)	-2.8%
	TOTAL	1,136,839	1,197,912	1,164,012	(33,900)	-2.8%
440	SEWERAGE COLLECTION					
	Personal Services					
	Expenses	2,305	0	0	0	
	TOTAL	2,305	0	0	0	
442	WASTEWATER TREATMENT MANAGEMENT					
	Personal Services					
	Expenses	204,390	234,303	228,888	(5,415)	-2.3%
	TOTAL	204,390	234,303	228,888	(5,415)	-2.3%
491	CEMETERY DEPARTMENT					
	Personal Services	71,887	79,648	79,637	(11)	0.0%
	Expenses	18,561	22,935	20,755	(2,180)	-9.5%
	TOTAL	90,448	102,583	100,392	(2,191)	-2.1%
TOTAL PUBLIC WORKS		5,104,601	4,852,220	4,828,123	(24,097)	-0.5%

Westford FY2017 Finance Committee Report

		FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 TM & FINCOM RECOMMEND	FY16/FY17 VARIANCE	FY16/FY17 % CHANGE
	<i>HEALTH & HUMAN SERVICES</i>					
510	BOARD OF HEALTH					
	Personal Services	395,088	411,109	414,903	3,794	0.9%
	Expenses	36,919	33,400	32,775	(625)	-1.9%
	TOTAL	432,007	444,509	447,678	3,169	0.7%
540	SENIOR CENTER					
	Personal Services	123,474	139,229	133,085	(6,144)	-4.4%
	Expenses	61,850	69,679	68,850	(829)	-1.2%
	TOTAL	185,324	208,908	201,935	(6,973)	-3.3%
541	COUNCIL ON AGING					
	Personal Services	223,127	230,033	241,337	11,304	4.9%
	Expenses	29,994	33,000	31,900	(1,100)	-3.3%
	TOTAL	253,121	263,033	273,237	10,204	3.9%
543	VETERANS SERVICES					
	Personal Services	54,900	64,173	59,665	(4,508)	-7.0%
	Expenses	97,232	105,800	106,500	700	0.7%
	TOTAL	152,132	169,973	166,165	(3,808)	-2.2%
TOTAL HEALTH & HUMAN SERVICES		1,022,584	1,086,423	1,089,015	2,592	0.2%

Westford FY2017 Finance Committee Report

		FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 TM & FINCOM RECOMMEND	FY16/FY17 VARIANCE	FY16/FY17 % CHANGE
	<i>CULTURE & RECREATION</i>					
610	LIBRARY					
	Personal Services	1,147,885	1,197,321	1,225,803	28,482	2.4%
	Expenses	345,834	349,971	358,094	8,123	2.3%
	TOTAL	1,493,719	1,547,292	1,583,897	36,605	2.4%
630	RECREATION					
	Personal Services	236,528	244,083	240,646	(3,437)	-1.4%
	Expenses	0	12,365	12,750	385	3.1%
	Offsets / Shared Costs	(-228,932)	(254,527)	(253,396)	1,131	-0.4%
	TOTAL	7,596	1,921	0	(1,921)	-100.0%
650	PARKS & GROUNDS					
	Personal Services	258,157	337,129	305,943	(31,186)	-9.3%
	Expenses	44,648	46,735	43,425	(3,310)	-7.1%
	TOTAL	302,805	383,864	349,368	(34,496)	-8.99%
660	LAND MANAGEMENT					
	Personal Services					
	Expenses	41,200	33,000	37,500	4,500	13.6%
	TOTAL	41,200	33,000	37,500	4,500	13.6%
670	HISTORICAL COMMISSION					
	Personal Services					
	Expenses	19,218	23,900	24,098	198	0.8%
	TOTAL	19,218	23,900	24,098	198	0.8%
	TOTAL CULTURE & RECREATION	1,864,538	1,989,977	1,994,863	4,886	0.3%
		FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 TM & FINCOM RECOMMEND	FY16/FY17 VARIANCE	FY16/FY17 % CHANGE
	<i>DEBT SERVICE</i>					
710	DEBT SERVICE					
	Principal & Interest	6,765,574	6,562,422	6,733,967	171,545	2.6%
	TOTAL	6,765,574	6,562,422	6,733,967	171,545	2.6%
	TOTAL DEBT SERVICE	6,765,574	6,562,422	6,733,967	171,545	2.6%

Westford FY2017 Finance Committee Report

		FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 TM & FINCOM RECOMMEND	FY16/FY17 VARIANCE	FY16/FY17 % CHANGE
	UNCLASSIFIED					
940	OTHERWISE UNCLASSIFIED					
	Personal Services					
	Expenses	(936,824)	(919,772)	(1,007,109)	(87,337)	9.5%
	TOTAL	(936,824)	(919,772)	(1,007,109)	(87,337)	9.5%
945	EMPLOYEE BENEFITS & MISCELLANEOUS					
	Personal Services					
	Expenses	14,145,547	15,709,857	16,605,834	895,977	5.7%
	TOTAL	14,145,547	15,709,857	16,605,834	895,977	5.7%
	TOTAL UNCLASSIFIED	13,208,723	14,790,085	15,598,725	808,640	5.5%
	Reserve Fund Transfers to Capital	0	7,859	0	(7,859)	
	TOTAL	0	7,859	0	(7,859)	
	TOTAL GENERAL FUND	92,111,109	96,761,360	99,248,997	2,495,496	2.6%
		FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 TM & FINCOM RECOMMEND	FY16/FY17 VARIANCE	FY16/FY17 % CHANGE
	COMMUNITY PRESERVATION FUND					
240	COMMUNITY PRESERVATION					
	Personal Services	4,076	9,000	9,000	0	0.0%
	Expenses	4,427	6,000	6,000	0	0.0%
	Principal & Interest	872,022	870,610	869,528	(1,082)	-0.1%
	TOTAL	880,525	885,610	884,528	(1,082)	-0.1%
	WATER ENTERPRISE FUND					
600	WATER ENTERPRISE					
	Personal Services	1,012,480	1,149,258	1,139,241	(10,017)	-0.9%
	Expenses	1,477,315	1,666,117	1,703,446	37,329	2.2%
	Reserve Fund	0	250,000	250,000	0	0.0%
	Capital	966,202	1,129,298	1,120,040	(9,258)	-0.8%
	TOTAL	3,455,997	4,194,673	4,212,727	18,054	0.4%
	RECREATION ENTERPRISE FUND					
630	RECREATION ENTERPRISE					
	Personal Services	993,494	1,010,915	1,010,499	(416)	0.0%
	Expenses	318,579	351,516	364,675	13,159	3.74%
	TOTAL	1,312,073	1,362,431	1,375,174	12,743	0.9%
	AMBULANCE ENTERPRISE FUND					
640	AMBULANCE ENTERPRISE					
	Personal Services	666,237	698,292	740,106	41,814	6.0%
	Expenses	477,125	453,556	512,427	58,871	13.0%
	TOTAL	1,143,362	1,151,848	1,252,533	100,685	8.7%
	TOTAL OPERATING BUDGET	98,903,066	104,355,922	106,973,959	2,618,037	2.5%

ARTICLE 14: Appropriate Chapter 90 Local Transportation Funds for Roadway Maintenance

Town Manager

To see if the Town will vote to appropriate a sum of money from the proceeds due to the Town under the provisions of [Massachusetts General Laws Chapter 90](#);

Or act in relation thereto.

*Finance Committee recommend and Selectmen recommendation at Town Meeting
Consent Agenda*

ARTICLE 15: Appropriate Funds from Water Enterprise Other Post Employment Benefits Stabilization Fund

Water Commissioners

To see if the Town will vote to transfer a sum of money from the Water Enterprise Fund to the Other Post Employment Benefits Stabilization Fund;

Or act in relation thereto.

*Finance Committee and Selectmen recommend
Consent Agenda*

ARTICLE 16: Accept Massachusetts General Laws Chapter 73, Section 4 of the Acts of 1986, as Amended by Chapter 126 of the Acts of 1988 Related to Property Tax Exemption Increase by 100% for the Blind, Elderly and Disabled Veterans

Board of Assessors

To see if the Town will vote to accept the provisions of [Massachusetts General Laws Chapter 73, Section 4 of the Acts of 1986, as amended by Chapter 126 of the Acts of 1988](#), by providing for additional property exemptions for qualified residents who may be blind, elderly, surviving spouses or minors, or who are disabled veterans, and to continue the present percentage increase of 100%;

Or act in relation thereto.

*Finance Committee and Selectmen recommend
Consent Agenda*

ADMINISTRATIVE

ARTICLE 17: World Flag Resolution

Citizen Petition

WHEREAS:

The World Flag is intended to heighten awareness of the responsibility of all people to manage global resources in a sustainable way, regardless of an individual's country of origin, cultural background, spoken language, or religion and,

WHEREAS:

The world's ecosystem knows no sovereignty; we share the resources of the Earth with other living things that rely on us to preserve these resources; when we care for the world's land, water and air in responsible ways, we take steps to preserving our beautiful planet and,

WHEREAS:

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The highlight of the World flag is the inclusiveness; it represents two unique characteristics about planet Earth, the environment and the richness of life, which are interconnected in an intricate and a fragile way; the universal symbol serves as a reminder of our individual and our collective responsibilities and,

WHEREAS:

The World Flag is designed by an American scientist Dr. Chaitanya Hiremath in Westford, Massachusetts, USA, inspired by the symbolism of the American Flag, first released on April 14, 2011 during the World Fest Event at the Crisafulli School and,

THEREFORE BE IT RESOLVED:

That the voters of Westford adopt this World Flag, thereby recognizing this flag as a symbol of inclusiveness that signifies we all share the same planet.

Selectmen do not recommend

ARTICLE 18: Authorize Board of Selectmen to Accept Easements

Board of Selectmen

To see if the Town will vote to authorize the Board of Selectmen, during Fiscal Year 2017, to accept any and all easements for sidewalk, drainage, or other utility purposes, as they may deem in the Town's best interests;

Or act in relation thereto.

*Finance Committee and Selectmen recommend
Consent Agenda*

ARTICLE 19: Authorize Board of Selectmen to Acquire Easements for Main Street Improvements

Board of Selectmen

To see if the Town will vote to authorize the Board of Selectmen to acquire by purchase, gift, eminent domain or otherwise, on such terms and conditions as the Board of Selectmen shall determine, permanent and/or temporary easements on the parcels of land shown on plans entitled "Transportation and Water Distribution Improvement Project" (Sheets 7 through 13), dated December 18, 2015, prepared by Tec, Inc., said plans on file with the Town Clerk, as said plans may be amended, for public way purposes, including, but not limited to, the construction, alteration, maintenance, improvement, repair and/or replacement of rights of way, driveways, ramps, utilities and/or traffic control devices, and, further, to authorize the Board of Selectmen to enter into all agreements and take all related actions necessary or appropriate to carry out said acquisitions;

Or act in relation thereto.

Finance Committee and Selectmen recommend

GENERAL BYLAW AMENDMENTS

ARTICLE 20: Westford, Polystyrene Disposable Food Container Restriction

Citizen Petition

To see if the Town will adopt a by-law to prohibit the use of polystyrene food containers for serving or transporting prepared, ready-to-consume food or beverages, including take-out foods and leftovers from partially consumed meals but not including single-use disposal

packaging for unprepared foods; to apply to all city departments, as well as individuals, contractors, vendors in a town facility or town property while acting or performing under a town contract, lease, license, permit, grant, or other agreement, and to be enforced by the Town's Health Department with appropriate warnings and fines for noncompliance.

Or act in relation thereto.

Finance Committee and Board of Selectmen recommendation at Town Meeting

ZONING BYLAW AMENDMENTS

ARTICLE 21: Amend Section 5.3 Signs, and Section 10.2 Definitions (Sign related definitions)	<i>Planning Board</i>
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To see if the Town will vote to amend Section 5.3, Signs to clarify what permits are needed from Building Commissioner and to allow for "channel-like" illuminated letters on opaque background by right and adjust figures accordingly, as set forth in a document on file with the Planning Board and Town Clerk;

Or act in relation thereto.

Planning Board and Selectmen recommend

ARTICLE 22: Amend Section 10.2 Definitions	<i>Planning Board</i>
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To see if the Town will vote to amend Section 10.2 – Definitions - to remove Section d. under Major Commercial Project, to add a definition of 'Asphalt Manufacturing Plant', to add a definition of 'Heavy Manufacturing', and to revise the definition of 'Light Manufacturing', as set forth in a document on file with the Planning Board and Town Clerk;

Or act in relation thereto.

Planning Board and Selectmen recommend

ARTICLE 23: Amend Appendix A: Table of Principal Uses	<i>Planning Board</i>
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To see if the Town will vote to amend Appendix A - Table of Principal Use Regulations - to add 'Asphalt Manufacturing Plant' and to prohibit Asphalt Manufacturing Plant in all Zoning Districts; to add 'Heavy Manufacturing' to the Table and to prohibit Heavy Manufacturing in all Zoning Districts, as set forth in a document on file with the Planning Board and Town Clerk;

Or act in relation thereto.

Planning Board and Selectmen recommend

CARE AND CUSTODY OF TOWN LAND

ARTICLE 24: Amend Agricultural Preservation Restriction on 66-68 Boston Road Parcel	<i>Board of Selectmen</i>
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To see if the Town will vote to authorize the Board of Selectmen to amend the Agricultural Preservation Restriction recorded at the Middlesex North Registry of Deeds in Book 10124, Page 169 ("APR 3") and on file with the Town Clerk, in accordance with the agreement

between the Town of Westford, by and through its Board of Selectmen, a municipal corporation with a business address of 55 Main Street, Westford, Massachusetts and Ebrahim Masalehdan, an individual with an address of 31 Progress Avenue, Tyngsboro, Massachusetts, dated January 12, 2016. The two proposed amendments are as follows:

1. Add the following new subparagraph (7) to Article III, Section A of APR 3 to allow the property owner to make the following use of the subject property:

(7) The construction and operation of up to a 16,500 square foot building with related parking and utilities, to be used for restaurant and banquet hall purposes, as shown on the conceptual plan attached hereto on file with the Town Clerk, provided that said use is related to and in support of the agricultural uses of the two contiguous parcels, which are described in the deeds recorded at the Middlesex North Registry of Deeds at Book 2201, page 621 and Book 2421, page 433. The exercise of the rights retained in this paragraph are expressly contingent upon the aforementioned contiguous parcels being actively engaged in agricultural use and said rights shall be forfeited if the use of said contiguous parcels is abandoned or changed. If the Grantor exercises the rights retained in this paragraph, there will be no change in use or transfer of any interest in the Premises without the express written approval of the Grantee.

2. Add the following to the end of subparagraph 2 of paragraph A of the Right of First Refusal attached to APR 3:

provided, however, that if the Grantor has exercised the rights retained in Article III(A)(7) of the Agricultural Preservation Restriction, as amended, the Grantor shall offer to sell the Premises to the Grantee at the fair market value of the Premises as agricultural land, as determined by a Massachusetts Certified Real Estate Appraiser chosen by the Grantor and Grantee.

And further to authorize the Board of Selectmen, to take all actions, enter into all agreements and execute on behalf of the Town any and all documents as may be necessary or convenient to effectuate the purposes of this Article;

Or act in relation thereto.

Finance Committee and Selectmen recommend

ARTICLE 25: Transfer Custody of Parcels on Mark Vincent Drive, Lakeview Street, and Keyes Road from the Tax Possession Sale Committee to the Conservation Commission	<i>Tax Possession Sale Committee</i>
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To see if the Town will vote to transfer the care, custody, control and management of the following parcels from the Tax Possession Sale Committee presently held for the purpose of tax title sale to the Conservation Commission for general conservation purposes:

Parcel ID	Acres	Street Address
013 0082 0000	0.92	MARK VINCENT DRIVE
050 0017 0000	0.12	LAKEVIEW STREET
050 0018 0000	0.11	LAKEVIEW STREET
050 0019 0000	0.11	LAKEVIEW STREET
050 0020 0000	0.10	LAKEVIEW STREET
050 0021 0000	0.07	LAKEVIEW STREET

Westford FY2017 Finance Committee Report

040 0059 0000	0.10	KEYES ROAD
040 0060 0000	0.07	KEYES ROAD

Or act in relation thereto.

Finance Committee and Selectmen recommend

CARE AND CUSTODY OF TOWN LAND

ARTICLE 26: Transfer Custody of a Parcel on Depot Street from the Tax Possession Sale Committee to the Board of Selectmen	<i>Tax Possession Sale Committee</i>
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To see if the Town will vote to transfer the care, custody, control and management of the following parcel from the Tax Possession Sale Committee presently held for the purpose of tax title sale to the Board of Selectmen for general municipal purposes:

Parcel ID	Acres	Street Address
031 0051 0000	0.24	DEPOT STREET

Or act in relation thereto.

Finance Committee and Selectmen recommend

ARTICLE 27: Rename the Nabnasset Elementary School Gymnasium in Recognition of Frank Bishop	<i>School Committee</i>
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To see if the Town will vote to name the Nabnasset Elementary School gymnasium the "Frank Bishop Gymnasium" in recognition of his service to the community as a Physical Education Teacher;

Or act in relation thereto.

Selectmen recommend

And you, Constable, are directed to serve this warrant by posting a true and attested copy thereof at the Town Hall, Library and at each Post Office in said Town of Westford at least fourteen (14) days prior to the time of holding said meeting.

THEREOF FAIL NOT and make return of this warrant, with your doings thereon, to the Town Clerk, at the time and place of holding the meeting aforesaid.

Given under our hands this ____ day of _____ in the Year of our Lord 2016.

Kelly Ross (Chair)

Andrea Peraner-Sweet (Vice-Chair)

Donald Siriani (Clerk)

Scott Hazelton

Mark Kost

**A TRUE COPY
ATTEST:**

Constable of Westford

DATE:

I HEREBY CERTIFY THAT I HAVE SERVED THE FOREGOING WARRANT BY POSTING A TRUE AND ATTESTED COPY THEREOF AT THE TOWN HALL, LIBRARY AND AT EACH POST OFFICE IN THE SAID TOWN OF WESTFORD AT LEAST FOURTEEN DAYS PRIOR TO THE TIME OF HOLDING SAID MEETING.

Westford Annual Town Meeting 2016



Article 25
Transfer
custody of
Parcels on
Mark Vincent Dr,
Lakeview St,
and Keyes Rd
from the
Tax Possession
Sale Committee
to the
Conservation
Commission

Article 26
Transfer Custody
of a Parcel on
Depot St from the
Tax Possession
Sale Committee to the
Board of Selectmen

Article 9
Authorize the
Board of Selectmen
to Dispose of the
Town Farm Building
Located at
35 Town Farm Rd

Article 24
Amend
Agricultural
Preservation
Restriction on
66-68 Boston Rd
Parcel



Town of
Westford, MA
Geographic Information
System

For more mapping information go to: www.westfordma.gov/gis
or www.mapsonline.net/westfordma

<p style="text-align: center;">Town of Westford Draft PAY CLASSIFICATION PLAN Effective July 1, 2016</p>
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Salary Ranges per Band

BAND	MIN	MID	MAX
10	118,693	126,851	135,009
9	93,763	109,391	125,018
8	86,825	101,296	115,767
7	80,400	93,800	107,200
6	74,450	86,859	99,267
5	65,516	76,436	87,355
4	56,306	65,691	75,075
3	50,271	58,650	67,029
2	44,885	52,366	59,847
1	40,078	46,758	53,437

BAND	POSITION TITLE
10	Fire Chief
10	Police Chief
9	Finance Director
8	Assistant Town Manager
8	Director of Land Use Management
8	Director of Technology
7	Director of Human Resources
7	Director of Parks, Recreation & Cemeteries
7	Highway Superintendent
7	Library Director
7	Health Director
7	Town Engineer
7	Water Superintendent
6	Budget Director
6	Building Commissioner
6	Director of Environmental Services
6	Principal Assessor
6	Town Accountant
6	Treasurer/Collector
6	Water Operations Manager
5	Assistant Town Engineer
5	Business Manager, Water Department
5	Director of Elder Services
5	Town Clerk
4	Assistant Library Director
4	Compliance Manager/Water Department

Westford FY2017 Finance Committee Report

BAND	POSITION TITLE
4	Finance & Budget Analyst
4	Project/Procurement Specialist
4	Public Health Nurse
4	Social Worker
3	Administrative Assistant to the Town Manager
3	Animal Control Officer
3	Benefits Coordinator
3	Senior Librarian
3	Systems/Automation Manager, Library
3	Veterans Services Officer
2	Administrative Assistant
1	Activities Coordinator
1	Elder Outreach Coordinator
1	Planner 1

HOURLY CLASS *	MIN	MAX
Auxiliary Firefighter	N/A	12.00
Library Page	10.00	10.60
COA Lead Van Driver	15.15	19.64
COA Van Driver	10.00	17.21
Evening Supervisor/Senior Center	14.00	19.13
Senior Volunteer Worker	11.68	15.96
Student Intern	10.00	15.00
Receptionist	12.83	14.74
Registrar	11.68	15.96

*Minimum Wage adjustment from \$9.00 to \$10.00 effective 1/1/2016

**Further hourly wages for temporary or seasonal employees will be compatible to, but not greater than, the wage rate provided non-contract employees

Salary range adjustment of 2.5% effective 7/1/16

Glossary

Appropriation: An authorization by Town Meeting to spend money.

Assessed valuation: The value set on real or personal property by the Board of Assessors as a basis for setting the tax rate.

Budget: A plan of financial operation embodying an estimate of proposed revenue and expenditures for a given period and the proposed means of financing them.

Capital outlay exclusion: A vote by a municipality at an election to fund a capital project or make a capital acquisition. The exclusion is added to the tax levy only during the year in which the project is being funded and may increase the tax levy above the levy ceiling.

Cherry sheet: A form from the Massachusetts Department of Revenue showing, for the following fiscal year, all the state and county charges and reimbursements to the Town for local aid and for providing specific town services. It is called the Cherry Sheet because it was originally printed on cherry-colored paper.

Close outs: Unspent appropriations and actual revenues above budgeted revenues closed at year-end to fund balance, which is used in the calculation of free cash.

Debt exclusion: A vote by a municipality at an election to exclude debt service payments for a particular capital project from the levy limit, which allows the Town to increase its total property tax levy above the limit set by Proposition 2½. The amount of the annual debt service payment is added to the levy limit for the life of the debt only. (See **Proposition 2½**, below.)

Debt service: Payment of interest and principal to holders of the Town's bonds and notes. Debt service can be either excluded (see **Excluded debt**, below) or non-excluded (see **Non-excluded debt**, below).

Encumbrance: Obligations in the form of purchase orders or contract or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved.

Enterprise funds: An accounting mechanism allowing a community to show the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy. For example, Water and Ambulance are enterprise funds.

Excluded debt: Debt for a particular capital project for which the payments are excluded from the limits set by Proposition 2 ½. (See **Debt exclusion**, above.)

Expenditure: The spending of money by the Town for programs within its approved operating budget.

Foundation budget: The target set by the state for each school district establishing the spending level necessary to provide an adequate education, as defined by the state, for all students. The foundation budget comprises both local funding and state aid.

Fiscal year: A 12-month period, starting July 1, to that the annual budget applies. The moneys appropriated at the Annual Town Meeting in May are for the next fiscal year starting July 1.

Free cash: A dollar value, certified by the state usually in late summer, which represents unspent and unencumbered income and receivables from the previous fiscal year. Town Meeting can spend this money once free cash is certified.

Full-time equivalent (FTE) employee: A measurement equal to one staff person working a full-time work schedule for one year. Employment figures are expressed as full-time equivalent employment, a computed statistic representing the number of full-time employees that could have been employed if the reported number of hours worked by part-time

employees had been worked by full-time employees. This statistic is calculated by dividing the "part-time hours paid" by the standard number of hours for full-time employees and then adding the resulting quotient to the number of full-time employees. For example, using a 40-hour workweek standard, one employee working a 20-hour week and one employee working a 40-hour week would equal 1.5 FTEs.

General fund: The major Town fund created with Town receipts and tax revenues from which most Town expenses are met.

GIS: Geographical Information System.

Indirect costs: Costs of a service not reflected in the service's operating budget. A determination of these costs is necessary to analyze the total cost of service delivery. An example of an indirect cost of providing Town services would be health insurance costs for employees.

Local receipts: Collections made by the various Town departments that are not voted by the Town to offset the appropriations of a specific Town department.

Minimum recommended reserves: An amount equal to 5% of the sum of the operating budget (not including enterprise funds), estimated state charges, the allowance for abatements, and certain other amounts to be raised.

New growth: Under Proposition 2½, the taxing capacity added by new construction and other increases in the property tax base. New growth is calculated by multiplying the value associated with new construction by the tax rate of the previous fiscal year.

Non-excluded debt: Debt for which the payments are not excluded from the limits set by Proposition 2½.

Operating budget: The plan of proposed spending for the upcoming fiscal year. It is the Town's "best guess" on what it will cost to operate the Town.

Overlay account: An amount raised by the Assessors in taxes to be used for potential abatement of property taxes.

Overlay surplus: Any balance in the overlay account of a given fiscal year in excess of the amount remaining to be collected or abated can be transferred into this account. Overlay surplus may be appropriated for any lawful purpose.

Override: A vote by a municipality in an election to permanently increase the levy limit (see **Proposition 2½**, below).

Proposition 2½: An initiative law approved by Massachusetts voters in 1980. Proposition 2½ sets a limit on the amount of real and personal property taxes a community may levy, as well as a limit on the annual increase in the tax levy.

The levy limit is a restriction on the amount of property tax a community may levy. Under Proposition 2½, a community may not increase taxes more than 2½ percent over the previous year's levy (plus the value of any new growth that has occurred in the Town) and may not levy more than 2½ percent of the total full and fair cash value of all taxable real and personal property in the community (the levy ceiling).

Proposition 2½ allows cities and towns to vote in an election to exclude certain costs as well as to increase its annual levy limit. See **Debt exclusion** and **Override**, above.

Reserve fund: An amount set aside annually within the Town's budget to provide a funding source for "extraordinary and unforeseen" expenditures. The Finance Committee authorizes transfers from this fund.

Revolving fund: Moneys, usually derived from fees that may be used by a Town department for special use without Town Meeting appropriation.

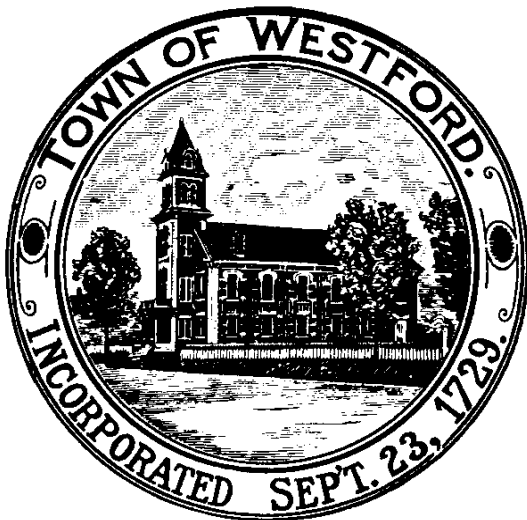
Stabilization fund: Essentially a “rainy day” fund. It is a special reserve account created primarily to provide for capital improvements and unforeseen circumstances. It requires a two-thirds vote of Town Meeting to take money from this fund and appropriate it for expenditure.

Warrant: A list of items to be acted on by Town Meeting.

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55 Main Street
Westford, MA 01886

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